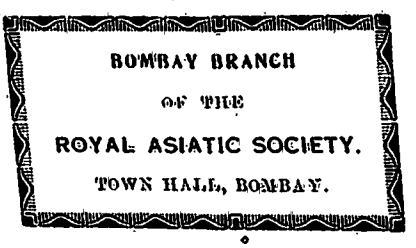
Administration Report of the Excise Dept: in Sind for the years 1936-37 to 1939-40.



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ADMINISTRATION REPORT

OF THE

EXCISE DEPARTMENT IN SIND

FOR THE YEAR

1936-37

6
1939 Gaz

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GENERAL DEPARTMENT.

OFFICE OF THE

REVENUE COMMISSIONER FOR SIND,

Karachi, 11th October 1937.

SUBJECT.—*Excise Administration Report for the year 1936-37.*

MEMORANDUM.

The Revenue Commissioner for Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise in Sind, on the administration of the Sind Excise Department for the year 1936-37.

Country spirit.

2. The consumption of country spirit rose from 1,09,254 to 1,16,008 proof gallons during the year under report. The increase which is noticeable in Karachi, Hyderabad, Sukkur, Dadu and Thar Parkar districts is due to low selling prices. The decrease in Nawabshah, Larkana and Upper Sind Frontier districts is small and calls for no remarks.

Foreign liquor.

3. There was a decrease of 83,635 gallons in the imports by sea of fermented liquors, wines, liquors, potable and un-potable spirits. The decrease of 59,701 gallons in the case of fermented liquors occurred wholly in the import of beer from the United Kingdom whereas the decrease of 5,056 gallons in the case of wines occurred in the import of vermouth from France and Italy. The decrease of 197 gallons in liquors is small and calls for no remarks. The decrease of 14,940 gallons in potable spirits is due to fall in the import of whisky from the United Kingdom and of brandy from France while the decrease of 3,741 gallons in non-potable spirits is due to their increased production in India. The consumption of foreign liquor in the Province, however, rose by 19,164 gallons in the case of fermented liquors and 8,969 gallons in the case of potable spirits. The increase in the former case is due to the competition of beer with country spirit while the increase in the latter indicates a recovery in trade.

4. The consumption of intoxicating drugs during the year under report compares with that in the previous two years as under:—

Intoxicating drugs.

Year.	Bhang.	Ganja.	Charas.
	Seers.	Seers.	Seers.
1934-35	59,330	158	8,752
1935-36	66,617	240	8,895
1936-37	68,129	350	10,173

The increase in ganja has chiefly occurred in the Karachi district where the drug was sold cheap. The increase in bhang and charas is due to low selling prices owing to competition.

5. The consumption of toddy fell from 44,350 gallons in the previous year to 42,682 gallons during the year under report. These figures have been supplied by the licensee. They cannot be said to be strictly accurate, as there are no means of checking the amount of toddy tapped and sold.

Toddy.

6. The consumption of opium rose from 5,247 seers in the previous year to 5,539 seers during the year under report. This rise is due mainly to competition among the licensees and partly to the fact that smuggling from Jodhpur and Marwar has decreased on account of opium being sold at reduced rate of duty in the desert area where smuggled opium usually found its way.

Opium.

7. The gross revenue of the department collected in the Province amounted to Rs. 35,21,553 during the year under report as against Rs. 33,32,484 in the preceding year. The net revenue after deducting the total expenditure debitable to "6—Excise" amounted to Rs. 31,23,167 showing an increase of Rs. 1,95,740. This increase may be ascribed to the following causes:—

Financial.

(1) larger realization from the still head duty on account of increased issues of country liquor;

(2) increased duty owing to increased issues of opium, charas, bhang and ganja; and

(3) larger receipts from "gain on sale" proceeds of country spirits.

8. There has been a decline in the number of crimes detected during the year under review as compared with the last two years, which is clear from the sub-joined table:—

Excise crime.

Year.	Offences detected				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1934-35	311	196	1	76	584
1935-36	219	154	1	48	422
1936-37	206	156	...	27	389

The number of illict distillation cases, however, rose from 25 in the previous year to 42 during the year under review. The increase which occurred mainly in the Hyderabad district was due to the vigilance of the special party posted in the district and town of Hyderabad.

9. The staff worked well under the supervision of Mr. Kirkwood who held the charge of the Department for the whole year.

R. E. GIBSON,
Revenue Commissioner for Sind.

To
THE SECRETARY TO GOVERNMENT OF SIND,
REVENUE DEPARTMENT.

No. 96/III/1062 OF 1937-38.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,

Karachi, dated the 28th July 1937.

From

V. T. DEHEJIA, ESQUIRE, I.C.S.,
SUPERINTENDENT OF SALT & EXCISE IN SIND,
Karachi.

To

THE REVENUE COMMISSIONER FOR SIND,
KARACHI.

SUBJECT.—Excise Administration Report for the year 1936-37.

SIR,

I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department for the Province of Sind for the year 1936-37.

2. *Personnel.*—The charge of the Department was held by Mr. H. M. Kirkwood throughout the year.

3. *Administrative changes.*—The following were the principal changes in the excise system and arrangements during the year under report:—

(*i*) In view of the constitution of Sind as a separate Province, the bringing in of foreign liquor from Bombay Presidency was treated as import, *vide* Revenue Commissioner for Sind's Circular No. E.-3082, dated the 10/12th June 1936.

(*ii*) Rule 7-A of the rules for the grant of refund of Vend Pass Fee was deleted and the procedure for regulating the export of foreign liquor from Sind to Bombay Presidency was the same as that adopted in the case export of foreign liquor to other Provinces, *vide* Government Resolution, Revenue Department, No. E.-6302, dated the 5th October 1936.

(*iii*) The following licenses were amended, *vide* Government Resolution, Revenue Department, No. E.-2971, dated the 12th June 1936:—

(*a*) Railway Refreshment Room.

(*b*) Hotel.

(*c*) Club.

(*d*) License for the retail sale of opium.

(*iv*) Condition 4 of Railway Refreshment Room License regarding maintenance of liquor testing instrument was deleted, *vide* Government Resolution, Revenue Department, No. E.-7183, dated the 26th November 1936.

(*v*) All brands of foreign liquors manufactured at the Foreign Liquor Distillery at Khairpur State were treated as cheap Spirits, *vide* Revenue Commissioner for Sind's Circular No. E.-44, dated the 5th January 1937.

(*vi*) The Superintendent of Salt Revenue for Sind was relieved of the duties of the Personal Assistant to the Superintendent of Salt and Excise in Sind with effect from 1st February 1937, *vide* Government Memo. No. E. J.-12, dated the 30th January 1937.

FOREIGN LIQUOR.

4. *Imports.*—The following table shows the imports of foreign liquors in Karachi during the last three years as reported by the Collector of Customs, Karachi. This, however, is not solely for Sind as it also includes imports for the Punjab and other parts of India:—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits potable.	Spirits non-potable.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1934-35 ...	687,328	33,971	1,273	1,17,346	30,994
1935-36 ...	651,257	37,922	2,145	1,22,170	26,881
1936-37 ...	591,556	32,866	1,948	1,07,230	23,140
Variation ...	—59,701	—5,056	—197	—14,940	—3,741

The decrease in fermented liquors is due to the decrease in the receipts of both bulk and bottled beer from the United Kingdom, whereas the decrease in wines is mainly due to less imports of Vermouth from France and Italy. The variation in liqueurs is small and calls for no remarks. The fall in potable spirits is accounted for by the lesser imports of whisky from the United Kingdom and of brandy from France. The decrease in the imports of denatured spirit from Java is the result of increased production in India.

5. *Consumption.*—The habit of consuming foreign liquor is still confined to cities and big towns. It, however, seems to be becoming more and more popular as will be seen from a comparative statement for the last 3 years given below :—

Year.	Sales.			
	Fermented liqueurs. (Bulk gallons).		Portable spirits. (Proof g allons.)	
	Imported.	Indian.	Imported.	Indian.
1934-35 ...	207,972	1,880	19,631	334
1935-36 ...	236,735	5,002	21,513	536
1936-37 ...	252,876	8,025	30,163	855
Variations ...	+16,141	+3,023	+8,650	+319

It is found that beer competes with country liquor as people consider it a more fashionable and respectable drink. The increase in the consumption of spirits partly reflects the recovery in trade. It seems that there is a growing market for Indian-made foreign liquor probably because of its cheapness.

6. *Denatured Spirit.*—The sales of denatured spirit at the retail shops compare as under with those of the two previous years (*vide* Imperial Return No. IV, column 15) :—

Year.	Gallons.
1934-35	33,238
1935-36	41,569
1936-37	39,618
Variation	—1,951

This is a fluctuating item and no explanation can serve any useful purpose.

COUNTRY LIQUOR.

7. *Manufacture and Supply.*—The following varieties of country spirit were manufactured at Government Distillery at Kotri and were supplied by the contractor of the place to the Government at the following rates:—

Kind of country spirit.	Rate per London Proof gallon. Rs.	a.	p.
Plain	1	6	3
Ordinary flavoured	1	7	3
Extra superior flavoured (per bulk gallon).	1	13	6
Bottling charges for 6 quarts ...	1	3	3
Bottling charges for 12 pints ...	1	12	3

There is no other distillery in the whole of Sind. Kotri distillery worked from 1st April to 21st June 1936 and from 1st Septemto 24th November 1936. It was closed between 22nd June and 31st August as the boiler had to be cleaned. It had again to stop working from 24th November to the end of the year due to the scarcity of water in the river. The spirit was manufactured from liquid molasses imported from Amritsar and Lyalpur. Some of the molasses were also purchased from the Sugar Factory at Pritamabad in Nawabshah district. The average outturn of spirit per maund of molasses was 3·8 as against 3·9 gallons London Proof in the previous year. Extra superior flavoured spirit (Masala liquor) was as usual manufactured in the steam heated pot still and issued in sealed bottles. The total quantity of spirit manufactured during the year under report was as under:—

Kind of country spirit.	Gallons, London Proof.
Plain	45,478·3
Ordinary flavoured	24,336·9
Extra superior flavoured ...	32,440·4
Special	2,934·9
Rectified spirit	1,168·4
Total ...	106,358·9

8. The spirit is supplied to the retail licensees from the Warehouses at Karachi, Kotri and Sukkur. The Warehouse at Kotri gets its suppply either from the Distillery Spirit Store or direct from the Receiver. The two other Warehouses receive the spirit under bond. The stock of spirit at the Distillery and the Warehouses on 31st March 1937 was 18,737·6 London proof gallons. 1,463 bulk gallons of Rectified Spirit were issued during the year from Karachi Warehouse, out of which 30 gallons were issued at a concessional rate of duty to local Chemists for the manufacture of Spirituous Medicinal and Toilet Preparations at their premises, 28 gallons at full rate of duty, 107 gallons free of duty (30 gallons to D. J. Sind College, 17 gallons to the Chemical Analyser, Customs, 10 gallons to Curator, Victoria Musem, Karachi, 5 gallons to Locust Research Entomologist to the Imperial Council, Agricultural Research, Karachi, 25 gallons to the Officer-in-charge Bacteriological Laboratory and 20 gallons to Karachi Municipal Corporation) and 1,298 gallons to Chemists who manufactured Medicinal and Toilet Preparations at the Government Country Liquor Warehouse, Karachi, in Bond. Rs. 12 were realized as fee for supervision over the manufacture of Medicinal and Toilet Preparations.

9. *Consumption.*—It will be seen from Imperial Return No. 1 that Country Liquor is the main source of the revenue of this Department.

The following table arranged district by district gives comparative figures for the last 3 years :—

District.	1934-35	1935-36.	1936-37.	Variation in 1936-37.
	P. G.	P. G.	P. G.	P. G.
Karachi	29,196	29,602	30,041	+439
Hyderabad	33,325	27,119	32,115	+4,996
Nawabshah	11,106	12,182	12,092	—90
Thar Parkar	6,708	8,316	9,012	+696
Sukkur	12,404	13,489	13,997	+508
Larkana	5,552	6,441	6,270	—171
Upper Sind Frontier ...	3,653	3,605	3,545	—60
Dadu	6,955	8,500	8,936	+436
Total ...	108,899	109,254	116,008	+6,754

This shows that there was an increase in the consumption by 6,754 proof gallons which was partly due to the low selling prices and may partly be attributed to the consumption during the elections for the Legislative Assembly. The table given below shows the consumption of country liquor per capita. The calculations are based on the census figures of 1931 :—

District.	1934-35.	1935-36.	1936-37.
	in drams. L. P.	in drams. L. P.	in drams. L. P.
Karachi	2·45	2·41	2·45
Hyderabad	2·41	1·96	2·33
Nawabshah	1·07	1·18	1·17
Thar Parkar	0·69	0·85	0·92
Sukkur	0·95	1·04	1·08
Larkana	0·58	0·69	0·67
Upper Sind Frontier ...	0·68	0·67	0·66
Dadu...	0·99	1·21	1·27
Total ...	1·35	1·35	1·43

10. *Toddy.*—Toddy was sold at Karachi and its suburb (Malir), Hyderabad, Sukkur and Kotri (in Dadu district). The sales compare as under with those of the previous three years :—

District.	1933-34.	1934-35.	1935-36.	1936-37.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	23,691	37,519	30,913	29,477
Hyderabad (Town) ...	4,517	5,973	6,978	7,333
Sukkur (Town) ...	1,184	3,242	3,555	4,013
Dadu (Kotri) ...	519	1,521	2,904	1,859
Total ...	29,911	48,255	44,350	42,682

It must however be mentioned that these figures are not very reliable as the word of the licensee is to be taken and there is no other check on them. There was no tree tax in this province during the year under report, nor is there any tax on sales, so it is not possible to find out the number of trees tapped or the quantity of toddy sold. It appears that this drink has not become popular in this Province probably because people want a stronger intoxicant and also because toddy sold is not fresh. Considerable difficulty is experienced by the trade as the Railway Authorities do not classify toddy as a perishable article.

11. *Opium.*—The total issues of opium from Government Treasuries amounted to 5,641 seers as against 5,380 seers in the preceding year and 4,802 seers in the year 1934-35, whereas the consumption, *i.e.*, sales at the licensed shops amounted to 5,539 seers as compared with 5,247 seers in the preceding year and 4,719 seers in the year 1934-35 (*vide* Imperial Return No. IV, column 17). The increase in consumption is due to low selling prices owing to competition among the licensees and also due to the fact that smuggling from Jodhpur and Marwar has decreased as the duty in desert area where smuggled opium found its way, is low. The quantity of opium used for Veterinary and Quasi-Veterinary purposes was 1 oz. 42. grs.

Hemp Drugs.

12. *Ganja, bhang and charas.*—The following statement shows the statistics of consumption compared with that of the previous year (*vide* Imperial Return IV, columns 27, 31 and 23, respectively):—

Year.	Ganja.	Bhang.	Charas.
	in seers.	in seers.	in seers.
1935-36	240	66,617	8,895
1936-37	350	68,129	10,173
Variation	+110	+1,512	+1,278

The increase in ganja has chiefly occurred in the district of Karachi where the drug was sold cheap. It is found that this is gradually taking the place of charas as it is less harmful.

The increase in bhang is shared by Karachi, Hyderabad and Nawabshah districts owing to competition among the licensees and subsequent low selling prices. This is getting more popular in the form of ghota—a drink—taken mostly during the hot season.

In charas, the chief increase has occurred in Hyderabad, Nawabshah and Larkana districts and the district of Hyderabad alone has recorded an increase of 1,060 seers due to low selling prices owing to competition. This does not mean that the whole quantity sold in Hyderabad district was consumed there as in all probability it found its way to Karachi and other places where it was being sold at a higher price.

COCAINE.

13. The licenses for the sale of cocaine by Chemists and Druggists for *bona fide* medical purposes which used to be issued under the provisions of the Bombay Abkari Act were now governed under the provisions of Dangerous Drugs Act, 1930, *vide* Government Resolution, Revenue Department, No. 375/33, dated the 17th January 1936. The number of such licenses granted was 115 as against 59 in the previous year (columns 35 to 37 of Imperial Return No. III).

IMPORTS AND ISSUES IN THE PROVINCE.

The quantity of cocaine imported during the year was 7 lbs. 3 oz. 330 grs. as against 11 lbs. 4 oz. 211 grs. during the preceding years. The quantity sold under licenses during the year, was 4 lbs. 1 oz. 408 grs. as against 2 lbs. 9 oz. 432 grs. in the previous year. The statistics of cocaine transactions are given as under :—

Stock on 1st April 1936.	Imports during the year.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs	Lbs. ozs. grs.	Lbs. ozs. grs.
15 11 27¼	7 3 330	...	22 14 357¼	4 1 408	18 12 429¼

The variation is due to the fluctuating demand by the Medical Profession.

Cocaine cases.—No case of cocaine was detected during the years as against one in the preceding year.

FINANCIAL RESULTS.

14. A comparative idea about the financial results can be had from the following table. It will be observed that the total revenue derived from all sources during the year is more than that realised during any of the last 5 years :—

Heads of revenue.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.	Variation in 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	4,31,137	4,34,908	4,63,662	5,19,638	5,29,841	+10,203
2. Country spirit.	14,17,324	13,84,170	14,82,649	14,59,156	15,96,444	+1,37,288
3. Toddy ...	11,847	28,304	27,169	42,380	30,903	—11,477
4. Opium ...	4,37,628	4,17,082	4,30,616	4,58,693	4,81,017	+22,324
5. Intoxicating drugs.	6,76,150	5,87,491	6,26,583	6,69,962	6,83,139	+13,177
6. Fines, forfeitures and Miscellaneous.	1,41,388	1,78,912	1,66,336	1,82,655	2,00,209	+17,554
Total ...	31,15,474	30,30,867	31,97,015	33,32 484	35,21,553	+1,89,069

Foreign liquors.—The increase of Rs. 10,203 in the income from Foreign liquor was partly due to the increase in duty and assessment fee, on the increased imports of Indian Made Wines and Spirits and partly due to the increase in the consumption. It is also due to the increased realization from Commercial spirits.

Country spirit.—The increase in the income in Country spirit is due to more consumption which meant increase in duty and due to competition at the auctions. This however does not mean that there is any increase in drunkenness. Actually what has happened is that licit liquor is gradually displacing smuggled and illicitly distilled stuff which had grown up during the period when licit shops were picketted.

The only income from toddy is the license fee realised at the auctions. There was very little competition at the auctions this year and whatever there was, was put up by outsiders.

The income from opium has gone up because of increase in consumption and also due to competition at the auctions.

In intoxicating drugs there is an increase of Rs. 30,114 in duty which is due to an increase in the issue of ganja, charas and bhung from the Warehouses, whereas the license fee has decreased by Rs. 16,937 on account of absence of competition at the auctions in Karachi, Hyderabad and Nawabshah. The net increase in the revenue realized under this head is Rs. 13,177.

The net increase of Rs. 17,554 under the last head is on account of increase in gain on sale of Country spirit, due to increase in consumption.

EXPENDITURE.

15 The total expenditure on the Combined Salt and Excise Department during the year (*vide* Imperial Return II) exclusive of (1) Rs. 99,317 Refunds and (2) Rs. 24,920 on account of compensation to District Local Boards, was Rs. 3,71,337 as against Rs 3,81,538 in the preceding year. The share chargeable to 6—Excise amounted to Rs. 2,99,069 as against Rs. 3,10,610 in the year 1935-36. The fluctuation in the expenditure under each head separately is explained below :—

(1) Pay of officers and establishment.	The increase of Rs. 2,672 was due to the payment of difference of pay to one Excise Inspector under suspension, who was reinstated and secondly due to the Superintendent on a higher pay holding charge of the office.
(2) Allowances	The decrease of Rs. 1,088 was due to the replacement of Fixed Conveyance Allowance for Permanent Travelling Allowance.
(3) Supplies and services other than rewards.	The decrease of Rs. 1,959 was mainly under Head Construction and Repairs to Excise Buildings, which is an item of a fluctuating nature.
(4) Contingencies and special charges other than rewards.	The decrease of Rs. 948 was due to strict economy in expenditure.
(5) Rewards	There was a decrease of Rs. 362. This item being of a fluctuating nature calls for no remarks.
(6) Cost of opium supplied to Excise Department.	The decrease of Rs. 9,856 was due to decrease in the cost price by Rs.1-4-0 per seer.
Net decrease ... Rs.	11,541

Recoveries of Excise Revenue by coercive measures.

16. Coercive measures for the recovery of Excise Revenue were resorted to in the districts of Nawabshah, Thar Parkar and Larkana. The details of the arrears outstanding and collections made during the year and the balance to be recovered are shown in columns 3, 6 and 10, respectively, of Appendix E. The total amount of arrears outstanding at the beginning of the year was Rs. 34,427 out of which Rs. 22,892 were recovered during the year under report. The net arrears recoverable at the end of the year including those of the previous year amounted to Rs. 16,927, the arrears being in the districts of Hyderabad Rs. 9,380, Nawabshah Rs. 2,350, Thar Parkar Rs. 3,227 and Dadu Rs. 1,970.

Number of Licenses.

17. It will be seen from the Imperial Return No. III that the following variations in the number of permanent licenses granted for the sale of excisable articles took place during the year under report :—

Kind of license.	In-crease.	De-crease.	Explanation.
1. Denatured spirit wholesale.	1	...	One new license granted in Thar Parkar and two in Sukkur. Two licenses were not renewed in Larkana district.
2. Intoxicating drugs wholesale.	...	1	The wholesale Depot in the district of Nawabshah was closed.
3. Country spirit ...	...	1	One new shop was opened in Thar Parkar district and one was closed at Larkana and Upper Sind Frontier districts each.
4. Rectified and medicated wines.	7	...	Four new licenses in the district of Karachi and 3 in Larkana were granted.
5. Denatured spirit retail.	11	...	Seven licenses in Karachi, two in Nawabshah and 5 in Thar Parkar were granted whereas 3 were not renewed in Larkana.
6. Opium... ...	...	11	Nine shops in Karachi and 2 in Thar Parkar districts were closed.

Kind of license.	Increase.	Decrease.	Explanation.
7. Bhang and ganja (retail.)	...	12	Two shops in Karachi, 1 in Nawabshah, 1 in Thar Parar, 2 in Sukkur, 3 in Larkana, 1 in Upper Sind Frontier and 2 in Dadu districts were closed.
8. Charas ...	7	...	One shop in Karachi, 2 in Nawabshah, 2 in Thar Parkar 2 in Upper Sind Frontier districts were newly sanctioned.
9. Cocaine and morphia (together.)	...	...	These drugs were allowed to be sold or dispensed with under the licenses granted under the Dangerous Drugs Act, 1930.

Four licenses for the manufacture of perfumes were granted in Karachi Town. The licenses for the sale of Essences, numbered to 83 (57 in Karachi, 23 in Sukkur and 3 in Dadu).

18. *Cultivation of hemp drugs.*—Bhung was cultivated in deh Bubak of Sehwan taluka as usual. The figures shown in column 5 of Appendix C represent the area sown during the year, the produce of which will appear in the return of 1937-38. The following was the result of the previous year's sowing as compared with that of the year 1934-35:—

Year.	Quantity of bhung brought to account.	Area from which produced.	Out-turn per acre.
	Maunds.		Mds. srs.
1935-36 ...	1,032	(Sowed in 1934-35) 25 acres and... 2 ghuntas.	41 2
1936-37 ...	1,640	(Sowed in 1935-36) 48 acres and... 25 ghuntas.	33 72

A special party of six peons was temporarily employed to watch the bhung cultivation. The Cultivators also employed their own watchmen.

19. *Hours of sale.*—There was no change in the opening and closing hours of excise shops.

20. *Management of excise shops.*—222 cases of various breaches of license conditions were reported during the year as against 178 in the previous year. In 122 cases the licensees were penalized under section 55-A of the Bombay Abkari Act and condition 19 of the opium license and in 92 cases they were let off with a warning, 6 licensees and 2 Agents were prosecuted in Courts and convicted.

21. *Excise Advisory Committees.*—The number of Excise Advisory Committees during the year under report was 72. Their activities were confined to suggestions regarding changes in the number of shops, their location and restriction on the hours of sale. Their chief recommendations were as under:—

(1) 10 p.m. closing hour in the case of country liquor shops to be made permanent.

(2) One hemp drug, opium and country liquor shop at Ghotki to be closed.

(3) Foreign liquor bars not to be opened at Cinemas at Sukkur.

(4) Railway Refreshment Room at Mirpurkhas to be made permanent.

(5) Country liquor shop at Kandiari to be made permanent.

(6) Country liquor shop at Nabisar to be made permanent.

(7) Charas shop at Samaro to be made permanent.

(8) Charas shop at Islamkot to be made permanent.

(9) Country liquor shops in Dadu district opened experimentally for one year to be continued.

(10) Foreign liquor 'OFF' shop at Mehar opened experimentally to be made permanent.

(11) One Country liquor shop to be opened at Arazi.

(12) No toddy shop to be opened at Shikarpur and Rohri.

(13) Opening hours of hemp drugs shops to be 8 a.m. instead of 9 a.m.

Proposals 1 to 5 and 7 to 11 were accepted by the Government and 6 and 13 were rejected. Proposal 12 was accepted in part.

22. *Sind Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the movements and methods of inter-provincial smugglers and offences against the Excise, Opium and Dangerous Drugs laws.

9 issues of Excise Supplement to the *Sind Police Gazette* were compiled and edited during the year, by the Abkari Inspector, Karachi, as against 11 in the previous year.

23. *Excise Crime (Appendix F.).*—The total number of cases detected during the year under report was 389 as against 422 in the preceding year. Of those 206 related to liquor 156 to intoxicating drugs (Hemp Drugs) and 27 to opium against, 219, 154 and 48, respectively, in the previous year. No case of Cocaine was detected as against one in the previous year. Full details will be found in columns 8, 14, 18 and 29 of Appendix F.

The total number of cases relating to liquor detected during the year showed a decrease of 13 as compared with the previous year. The number of cases under "Illicit Distillation" showed an increase of 17. The increase was only in Hyderabad district which was due to the vigilance of the Special Party posted in the district and town of Hyderabad. The cases under "Illicit Possession" and "Unlicensed Sale" fell from 156 to 126 and from 23 to 20, respectively, and the cases under "Illicit importation" increased from 14 to 18.

The total number of hemp drugs cases detected during the year shows increase of 2 as compared with the previous year. The increase being small, calls for no remarks.

The total number of opium cases detected during the year under report was 27 as against 48 in the previous year. The main decrease was in Thar Parkar district, on account of decrease of smuggling from Jodhpur and Marwar States and cheap selling prices prevailing in the desert area.

The total quantity of contraband opium seized in the whole province was 4 seers 9 tolas only.

Convictions for drunkenness numbered 8 as against 11 in the preceding year. These cases occurred at places other than licensed premises.

24. *Work of the Excise Staff.*—The staff from the lowest to the highest continued to discharge its duties with great zeal and ability. It bore up under great difficulties with exceptional cheerful-

ness. It will be invidious to mark out a few for special mention when most have done well. However the work of the Special Party posted at Hyderabad cannot be passed over in silence. The two Deputy Superintendents who in reality bear more responsibility than Superintendents in other Provinces as between them they have to control an area of over 40,000 square miles handled their illequipped staff with consummate tact and also earned grateful appreciation from the public.

25. *General remarks.*—The department can look back on the year with reasonable satisfaction. The gross revenue shows an increase of nearly 2 lakhs of rupees over that of the previous year, *i.e.*, an increase of 5·7 per cent. The expenditure has gone down and amounts only to 8·5 per cent. of the income, a figure of which even any commercial firm can justly be proud. Actually the expenditure is very much out of keeping with the responsibility that the Department has to bear.

The policy of the Department continued to be that of maximum revenue with minimum consumption. It has gradually been regaining the ground lost during the period when smuggling and illicit distillation were at a premium but the process has been slow due to want of staff. The recovery in trade is also reflected in increased revenue.

26. The following statements accompany :—

Appendices A, A (A), C, E, F, G, Provincial Statements A and B (Appendices H. I.), Appendix J and Imperial Returns I to V.

I have the honour to be,

Sir,

Yours most obedient servant,

V. T. DEHEJIA,

Superintendent of Salt and Excise in Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of population in (1) urban areas, (2) rural areas and (3) each district of the Province of Sind during the year 1936-37.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi	1	263,565	27,354	4·98	325,411	2,687	0·40	588,976	30,041	2·45
2	Hyderabad ...	1	101,699	18,561	8·76	561,225	13,554	1·16	662,924	32,115	2·33
3	Nawabshah ...	2	21,337	3,660	8·23	475,275	8,432	0·85	496,612	12,092	1·17
4	Thar Parkar ...	1	10,178	1,613	7·61	457,862	7,399	0·78	468,040	9,012	0·92
5	Sukkur	2	126,946	10,247	3·87	496,878	3,750	0·36	623,824	13,997	1·08
6	Larkana	1	24,698	2,896	5·63	423,959	3,374	0·38	448,657	6,270	0·67
7	Upper Sind Frontier..	1	15,818	2,160	6·55	243,891	1,385	0·27	259,709	3,545	0·66
8	Dadu	1	6,662	741	5·34	330,491	8,195	1·19	337,153	8,936	1·27
	Total ... 1936-37 ...	10	5,70,903	67,232	5·65	3,314,992	48,776	0·71	3,885,895	116,008	1·43
	Total ... 1935-36 ...	10	5,70,903	62,564	5·26	3,314,992	46,690	0·68	3,885,895	109,254	1·35

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of country spirit consumption, &c., in certain large towns during the year 1936-37.

Serial No.	Town	Population.	Consumption of country spirit in terms of proof, 1936-37.		Actual realizations.		Total realizations, 1936-37.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
	2	3	4	5	6	7	8
				Drams	Rs.	Rs.	Rs.
1	Karachi ...	253,565	27,354	4·98	2,07,228	2,01,100	4,08,328
2	Hyderabad ...	101,699	18,561	8·76	1,80,680	96,355	2,77,035
3	Sukkur ...	64,964	6,973	5·15	65,830	21,602	87,432
4	Shikarpur ...	61,982	3,274	2·54	31,492	9,372	40,864
5	Larkana ...	24,698	2,896	5·64	24,842	7,350	32,192
	Total ...	516,908	59,058	5·48	5,10,072	3,35,779	8,45,851

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under hemp drugs cultivation and the intoxicating drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1937 :—

Name of the taluka in which permitted.	Cultivation of ganja. No. of villages in which permitted.	Cultivation of ganja. Area cultivated.	Cultivation of bhang. Village in which permitted.	Cultivation of bhang. Area cultivated.	Name of the warehouse in which the drugs are lodged.	Intoxicating drugs brought on accounts during the year 1936-37. Ganja.	Bhang.	Charas.	Excess during the year. Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12
				A. g.		M.s.t.	Md. s. t	M.s.t.	M.s.t.	Md. s t.	Md. s. t.
Sehwan ...	...	...	Deh Bubak.	49 38*	Bubak ...	...	1,640 13 45†	...	...	13 15 0	0 1 78
					Karachi ...	...	...	...	0 0 40	...	0 14 13
					Hyderabad ...	...	...	...	0 0 23	...	0 5 54
					Sukkur ...	...	...	...	...	...	0 1 30
Total ...	...	...	...	49 38*	...	...	1,640 13 45†	...	0 0 63	13 15 0	0 23 15

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 1st April 1936. Ganja.	Bhang.	Charas.	Drugs imported from other provinces or brought from other warehouses in the Presidency. Ganja.	Bhang.	Charas.	Total (columns 4 to 18). Ganja.	Bhang.	Charas.
1	13	14	15	16	17	18	19	20	21
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t	Md. s. t.	Md. s. t.	Md s. t.	Md. s. t.
Bubak ...	...	383 37 20	...	...	...	22 31 75	...	2,037 25 65	22 33 73
Karachi ...	1 9 60	...	3 36 40	5 0 0	...	130 20 10	6 10 20	...	134 30 63
Hyderabad ...	...	..	1 27 12	1 0 0	...	22 29 75	1 10 23	...	24 22 61
Sukkur ...	0 1 0	...	17 16 40	...	...	71 39 50	0 1 0	...	89 17 40
Total ...	1 10 60	383 37 20	23 0 12	6 0 0	...	248 1 50	7 11 43	2,037 25 65	271 24 77

*This denotes area cultivated during 1936-37 while crop will be shown in the return of 1937-38.

Figures shown under Head " Excess during the year " represent gain.

†Produce of 48 acres 38 ghuntas cultivated in 1935-36 but stored during 1936-37.

APPENDIX C.—*concld.*

Name of the warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year.									
	On payment of duty by the licensed vendors in British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction, being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	1,660 32 40	22 33 0	...	6 0 0	...	12 25 40	...	0 15 0* 66 15 40†	0 0 73*
Karachi ...	5 7 0	...	125 7 0	...	...	1 18 0	...	0 21 40†	...	0 1 78†
Hyderabad ...	0 24 0	...	21 34 46	...	...	...	...	...	...	0 0 75* 0 0 35†
Sukkur ...	...	...	78 17 0	...	...	2 4 0	...	...	...	0 9 64*
Total ...	5 31 0	1,660 32 40	248 11 46	...	6 0 0	3 22 0	12 25 40	0 21 40	0 15 0* 66 15 40†	0 11 52* 0 2 33†

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 31st March 1937.			Warehouse rent.	Approximate selling prices per seer, exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	Md. s. t.	Md. s. t.	Md. s. t.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Bubak ...	...	291 19 25	...	295 15 0	...	0 6 0	8 0 0
Karachi ...	0 21 60	...	8 3 65	198 13 0	Rs. 3-8 to Rs. 6).	...	Rs. 8 to Rs. 12.
Hyderabad ...	0 16 28	..	2 26 65	40 10 0	...	...	...
Sukkur ...	0 1 0	...	8 26 56	143 8 0	...	...	...
Total ...	0 39 3	291 19 25	19 17 26	678 14 0	...	0 6 0	...

* This represents depot loss.

† This represents quantities destroyed being useless.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing demands, collections, refunds, remissions and balances of Excise Revenue for the year 1936-37.

District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi...	12,77,544	9,118	12,86,662	11,92,059	2,096	11,94,155	92,507	...	...	82,241	12,76,396
2. Hyderabad	8,23,582	8,629	8,32,211	7,51,717	8,629	7,60,346	62,485	...	9,380	70,851	8,31,197
3. Nawabshah	3,19,485	3,781	3,23,266	2,93,715	1,431	2,95,146	25,770	...	2,350	29,992	3,25,138
4. Thar Parkar	2,39,534	2,300*	2,41,834	2,18,204	2,108†	2,20,312	18,301	...	3,227	21,947	2,42,259
5. Sukkur...	4,57,633	...	4,57,633	4,23,317	...	4,23,317	34,316	...	...	34,387	4,57,704
6. Larkana	1,89,410	5,878	1,95,288	1,74,671	5,878	1,80,549	14,739	...	...	13,777	1,94,326
7. Upper Sind Frontier ...	65,987	...	65,987	59,170	...	59,170	6,817	...	...	5,159	64,329
8. Dadu	57,510	4,721	62,231	41,787	2,750	44,537	15,724	...	1,970	16,765	61,302
Total ...	34,30,685	34,427	34,65,112	31,54,640	22,892	31,77,532	2,70,659	...	16,927	2,75,119	34,52,651

* This includes Rs. 4 assessed short on Umerkot Foreign Liquor 'OFF' shop in 1931-32 and recovered during the current year.

† This includes excess recovery of Rs. 6.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (*a*) the number of offences against the Abkari Laws in each district of the Province of Sind detected by Government Establishment under the heads (1) Offences relating to liquor, (2) Offences relating to hemp-drugs, and (3) Offences relating to cocaine, and (*b*) number of cases under the Opium Act investigated during the year 1936-37:—

Number.	District.	Cases detected (Abkari).																Cases detected (opium).											Quantity of contraband opium seized.
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.															
		Illicit distillation and possession of implements, &c., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkari).	Cases in which convictions were obtained.	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (opium).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
																													S. t. g.
1	Karachi ...	3	2	1	1	...	7	...	...	8	7	...	15	...	...	...	...	22	20	...	...	4	...	1	...	1	4	10	3 37 0
2	Hyderabad ...	33	...	38	19	...	90	7	...	6	25	2	40	...	...	...	...	130	89	...	...	...	...	...	...	...	...	...	...
3	Nawabshah ...	4	..	8	...	...	12	3	...	8	14	..	25	...	...	...	...	37	26	...	...	3	...	...	...	...	...	3	0 13 0
4	Thar Parkar ..	...	...	3	...	...	3	...	...	2	...	...	2	...	...	...	...	5	3	...	...	6	...	...	...	...	...	6	0 10 0
5	Sukkur ...	1	16	47	...	...	64	...	1	11	3	...	15	...	...	...	...	79	74	...	...	5	...	...	...	...	...	5	0 6 0
6	Larkana ...	...	...	12	...	...	12	1	...	40	3	...	44	...	...	...	...	56	54	...	1	2	...	...	...	...	...	3	0 23 0
7	Upper Sind Frontier. ...	...	...	13	...	...	13	...	...	8	...	...	8	...	...	...	...	21	21	...	...	...	...	...	...	...	...	...	...
8	Dadu	1	...	4	...	...	5	...	...	5	2	...	7	...	...	...	...	12	12	...	...	...	...	...	...	...	...	...	...
	Total. 1936-37 ...	42	18	126	20	...	206	11	1	88	54	2	156	..	...	...	...	362†	299	...	1	20	...	1	...	1	4	27*	4 9 0
	1935-36 ...	25	14	156	23	1	219	15	3	95	41	...	154	...	1	...	1	374	263	...	...	43	...	...	...	5	...	48	0 32 0

* Out of these cases 3 acquitted and 3 are are pending.

† Out of these cases, 13 acquitted, 13 disposed of under final report, 8 compounded and 29 are pending.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licences for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1936-37 :—

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their licence.
	on licensed premises.	elsewhere.		
Karachi	...	8	...	...
Hyderabad	...	...	...	...
Nawabshah	...	...	...	...
Thar Parkar	...	...	...	...
Sukkur	...	...	...	...
Larkana	...	...	...	...
Upper Sind Frontier ...	...	...	...	...
Dadu	...	...	...	...
Total ... 1936-37 ...	...	8	...	...
1935-36 ...	...	11	...	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Province of Sind during the year 1936-37.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licenses for wholesale vend of spirits manufactured in the Presidency Proper Sind to the trade.			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Number of licenses.	Spirits and fermented liquors sold thereunder.								Number of licenses.	Quantity of spirit sold thereunder.		Number of licenses.	To other licensed vendors.		To the public.		
		To other licensed vendors,				To the public.					To other licensed vendors.	To the public.						
		Imported.			Beer made in India.	Imported.			Beer made in India.					Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14.	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
1. Karachi	14	20,316	80,550	5,76,028	7,448													
2. Hyderabad																		
3. Nawabshah																		
4. Thar Parkar																		
5. Sukkur													2	1,500				
6. Larkana																		
7. Upper Sind Frontier ...																		
8. Dadu																		
Total ... 1936-37	14	20,316	80,550	576.028	7,448								2	1,500	...			
Total ... 1935-36	14	14,394	72.056	493,954									1	1,334	28			

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPEN

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits during the

Name of district.		Foreign spirits and											
		Sold under shop licences.								Sold under hotel or dak bungalow licences.			
		On fixed fees.				On fees determined by auction.					Sales thereunder.		
		No. of licences.	Sales thereunder.			No. of licences.	Sales thereunder.			No. of licences.			
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1		2	3	4	5	6	7	8	9	10	11	12	13
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	I ...	50	3,734	15,660	1,19,126	10	110	2,662	41,722	10	228	1,556	25,050
Hyderabad	II ...	9	261	4,759	21,151	4	49	1,528	20,663	1	4	109	2,053
Nawabshah	III ...	3	20	546	3,132	...	...	...	...	...	...	...	...
Thar Parkar	IV ...	3	56	787	2,023	1	...	106	2,786	...	...	...	...
Sukkur	V ...	11	224	2,331	7,912	4	11	168	6,974	...	...	...	...
Larkana	VI ...	1	31	296	2,216	...	...	...	...	...	...	...	...
Upper Sind Frontier.	VII ...	1	9	128	484	1	...	...	661	...	...	...	...
Dadu	VIII ...	5	20	276	2,653	1	...	...	100	...	...	...	...
Total ...		82	4,155	24,783	1,58,697	22	170	4,464	73,506	11	232	1,675	27,103
		86	3,762	24,136	1,56,485	17	105	3,764	63,352	10	245	1,396	20,287

I This includes 30 foreign liquor 'OFF', 3 restricted 'OFF', 4 theatre bars, 14 clubs and

II This includes 5 'OFF', 2 canteens and 2 clubs.

III All foreign liquor 'OFF'.

IV This includes 2 'OFF' and 1 club.

V This includes 6 'OFF' and 5 clubs.

VI This is an 'OFF' shop.

VII This is an 'OFF' shop.

VIII This includes 4 'OFF' and one club.

DIX I.

STATEMENT B.

and fermented liquors in the Province of Sind year 1936-37.

fermented liquors.				Spirits made in India in private distilleries.							Spirits made in Out-stills.	
Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	No. of vendors connected with the out-still.	Quantity sold by them.
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	...	7	104									
2	5	37	509									
1	...	17	226									
1	...	5	214									
3	1	23	409									
...	...	...	...									
...	...	...	...									
1	...	7	133									
9	6	96	1,595									
9	8	100	1,663									

8 canteens and 1 refreshment room.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

L (IV) 2246—4

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U. P. spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1936-37.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U. P. liquor.		Consumption.			
				1935-36.		1936-37.	
				15° U. P.	40° U.P.	15° U. P	40° U P
1	2	3		4	5	6	7
		1935-36.	1936-37.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi	...	...	27,171	10,844	27,494	11,118
2	Hyderabad	...	...	30,849	1,495	36,710	1,519
3	Nawabshah	...	...	14,033	424	13,985	342
4	Thar Parkar	...	...	9,425	508	10,236	519
5	Sukkur	...	...	15,352	733	16,073	559
6	Larkana	...	...	7,434	204	7,272	149
7	Upper Sind Frontier ...	...	...	4,184	81	4,141	41
8	Dadu	...	...	9,880	170	10,415	138
	Total ...	...	...	1,18,328	14,459	1,26,326	14,385

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I.

REVENUE FOR 1936-37.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District.	Country spirits.						Country fermented liquors.			
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.	Tari tree tax receipts.	Other receipts from tari (licence fees, &c.)	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
Karachi	2,90,370	...	1,96,174	4,86,544	...	4,86,544	...	22,848	...	22,848
Hyderabad	3,08,430	...	1,34,789	4,43,219	...	4,43,219	...	4,700	...	4,700
Nawabshah	1,13,719	...	47,734	1,61,453	...	1,61,453	...	...	...	...
Thar Parkar ...	83,025	...	25,194	1,08,219	...	1,08,219	...	...	...	...
Sukkur	1,33,290	...	37,063	1,70,353	...	1,70,353	...	2,145	...	2,145
Larkana	59,950	...	16,474	76,424	...	76,424	...	...	...	...
Upper Sind Frontier ...	33,567	...	8,302	41,869	...	41,869	...	...	...	...
Dadu	84,593	...	23,770	1,08,363	...	1,08,363	...	1,210	...	1,210
Total ...	11,06,944	...	4,89,500	15,96,444	...	15,96,444	...	30,903	...	30,903
Total of previous year...	10,40,843	...	4,18,333	14,59,156	...	14,59,156	...	42,380	...	42,38

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including denatured spirits and medicated wines.				
	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Licence fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	22	23
Karachi	...	...	...	...	3,98,920	3,98,920	9,08,512	...	...	...	29,793	29,793
Hyderabad	...	5,690	5,690	...	45,411	45,411	4,99,020	...	...	...	1,229	1,229
Nawabshah	...	...	...	...	3,141	3,141	1,64,594	...	...	...	72	72
Thar Parkar ...	...	...	...	...	5,110	5,110	1,13,329	...	...	...	33	33
Sukkur	586	2,294	2,880	6,860	19,587	26,447	2,01,825	...	...	...	3,362	3,362
Larkana	...	...	...	...	2,102	2,102	78,526	...	...	...	482	482
Upper Sind Frontier ...	496	291	787	...	521	521	43,177	...	...	...	6	6
Dadu	...	1,088	1,088	...	2,752	2,752	1,13,413	...	...	...	15	15
Total ...	1,082	9,363	10,445	6,860	4,77,544	4,84,404	21,22,196	...	...	...	34,992	34,992
Total of previous year...	307	12,399	12,706	26	4,86,813	4,86,839	20,01,081	...	...	...	20,093	20,093

* Includes duty on Paohwai.

IMPERIAL RETURN I—*contd.*

Name of District.	Sale proceeds of excise opium.		Opium.				Hemp drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than excise opium.	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists permits.)	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
Karachi	10,555	22,433	...	54,704	...	87,692	...	5,720	...	45,300
Hyderabad	24,007	52,055	...	33,794	...	1,09,856	...	1,060	...	75,163
Nawabshah	7,340	16,791	...	17,037	...	41,168	...	...	...	27,228
Thar Parkar ...	27,827	39,486	...	18,961	...	86,274	...	...	...	20,720
Sukkur	21,109	47,546	...	24,885	...	93,540	...	640	...	39,709
Larkana	6,437	14,144	...	10,557	...	31,138	...	...	...	26,720
Upper Sind Frontier ...	1,721	3,822	...	2,962	...	8,505	...	...	...	6,388
Dadu	4,614	10,621	...	7,609	...	22,844	...	...	...	17,481
Total ...	1,03,610	2,06,898	...	1,70,509	...	4,81,017	...	7,420	...	2,58,709
Total of previous year...	1,01,606	1,96,549	...	1,60,538	...	4,58,693	...	5,744	...	2,32,012

Name of District.	Hemp drugs.								License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Sale proceeds. Bhang.		License fees, wholesale and retail, from			Medicinal preparations of hemp drugs (druggists permits).	Warehouse dues.	Total receipts from hemp drugs.		
	Cost price.	Duty.	Ganja.	Charas.	Bhang.					
1	34	35	36	37	38	39	40	41	42	43
Karachi	...	5,757	...	63,127	...	...	...	1,19,904	...	265
Hyderabad	...	21,720	...	66,632	...	...	...	1,64,575	...	394
Nawabshah	...	7,800	...	40,864	...	...	...	75,892	...	261
Thar Parkar... ...	...	610	...	20,685	...	...	...	48,015	...	78
Sukkur	...	38,615	...	55,365	...	...	...	1,34,329	...	734
Larkana	...	16,791	...	30,264	...	...	...	73,775	...	173
Upper Sind Frontier ...	...	1,830	...	9,472	...	...	...	17,690	...	189
Dadu	...	7,999	...	29,479	...	...	...	54,959	...	266
Total ...	...	1,01,122	...	3,15,888	...	...	...	6,83,139	..	2,360
Total of previous year ...	...	99,381	...	3,32,825	...	...	...	6,69,962	...	6,212

NOTE.—License fee realized from DD1 and DD2 licenses amounted to Rs. 430-8-0 out of which Rs. 312 are included in column 23 and Rs. 6 in column 27. The remaining Rs. 12-8-0 were realized in Larkana district annas 8 being credited in excess by the licenses which he did not get refunded. This amount has not been shown in the reports as reported by the Collector.

IMPERIAL RETURN I—*concld.*

Name of District.	Government commercial undertakings to which Chapter 2 of the Account Code applies.			† Miscellaneous.	Grand total of columns 2 to 47.	Deduct from column 48.		Total n/t Excise Revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
Karachi	...	...	...	2,579	11,48,545	97,484	86,265	9,64,796
Hyderabad	...	...	...	1,898	7,76,972	596	34,112	7,42,264
Nawabshah	...	...	...	3,068	2,85,055	257	7,288	2,77,510
Thar Parker ...	...	...	...	530	2,42,259	238	21,405	2,20,616
Sukkur	...	...	...	702	4,34,492	472	21,859	4,12,161
Larkana	...	...	...	242	1,84,336	250	9,783	1,74,303
Upper Sind Frontier ...	...	...	...	306	69,873	...	5,917	63,956
Dadu	...	...	...	720	1,92,217	20	13,701	1,78,496
				10,045	33,33,749	99,317	2,00,330	30,34,102
							* 97,037	* 97,037
							‖ 1,702	‖ 1,702
				...	...	...	...	29,35,363
				‡ 1,87,804	1,87,804	...	...	1,87,804
Total ...	...	...	...	1,97,849	35,21,553	99,317	2,99,069	31,23,167
				...	...	...	§ 24,920	...
Total of previous year ...	...	...	...	1,76,443	33,32,484	94,447	3,10,610	29,27,427
				...	...	...	§ 24,920	...

* Cost of opium supplied to Excise Department.

† Includes duty on unfermented tari.

‡ Gain on sale proceeds of country liquor.

§ Contribution to District Local Boards. (Government Resolution, Revenue Department, No. 4042-C./24. dated the 12th February 1926.)

‖ One-fourth portion of pay and allowances paid to the Superintendent of Salt Revenue for Sind. *Vide* G. R.,R. D., No. 7262/28, dated 12th October 1932.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

IMPERIAL

EXPENDITURE

Name of district.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.			Contingencies and special charges other than rewards.			Rewards.
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.	Salt manufacture, &c.	Combined Salt and Excise Departments.	Conveyance of excise opium.	
			Salt.	Excise.					
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	86,503	14,662	6,278	1,175	4,754	...	6,896	34	593
Hyderabad	29,341	10,203	...	...	265	...	1,414	1,018	2,902
Nawabshah...	6,838	2,590	...	...	...	...	3	41	232
Thar Parkar	19,336	7,575	269	...	900	...	224	203	234
Sukkur	20,280	6,408	...	379	287	...	816	154	644
Larkana	8,690	3,356	...	...	...	...	17	38	730
Upper Sind Frontier	5,049	2,518	...	...	...	...	9	1	312
Dadu	12,183	4,620	...	100	734	...	313	25	252
Total for the year 1936-37 ...	1,88,220	52,132	6,547	1,654	6,940	...	9,692	1,514	5,899
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,41,165	39,099	...	1,654	5,205	...	7,269	1,514	4,424
Total of the year 1935-36	1,83,957	53,582	4,883	3,581	6,983	682	10,551	1,818	6,381
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,37,968	40,187	...	3,581	5,237	...	7,913	1,818	4,786

N. B.—The total cost of opium supplied to the Excise Department during the year is to be shown in lump in column 11.

RETURN II.

FOR 1935-36.

Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.				Government commercial undertakings to which Chapter 2 of the Account Code applies.		Combined salt excise.	Debitable to VI—Excise.
				Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on		
11	12	13	14	15	16	17	18	19	20	21	22
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	...	...	...	...	...	1,20,895	86,265
	...	...	...	...	...	...	...	...	...	45,143	34,112
	...	...	...	...	...	...	...	...	...	9,704	7,288
	...	...	...	...	...	...	...	...	...	28,741	21,405
97,037†	...	...	...	...	24,920*	...	...	...	...	28,968	21,859
	...	...	...	...	...	...	...	...	...	13,031	9,783
	...	...	...	...	...	...	...	...	...	7,889	5,917
	...	...	...	...	...	...	...	...	...	18,227	13,701
97,037†	...	...	...	...	24,920*	...	...	...	...	2,72,598	2,00,330
										(i) Add cost of opium ...	97,037
										(ii) Add ½th portion of pay and allowances of the Superintendent, Salt Revenue for Sind. *Vide* G. R., R. D., No. 7262/28, dated the 12th October 1932.	1,702
											2,99,069
97,038†	...	...	...	...	24,920*	...	...	...	...	.....	...
1,06,893†	...	...	...	...	24,920*	...	...	...	...	2,72,418	2,01,490
										(i) Add cost of opium. ...	1,06,893
										(ii) Add ½ portion of pay and allowance of Superintendent, Salt Revenue for Sind, *Vide* G. R., R. D., No. 7262/28, dated the 12th October 1932.	2,227
											3,10,610
1,06,893‡	...	...	...	...	24,920*	...	...	...	..	.....	...

*Contribution to Local Boards shown in lump sum *vide* column 16. † Exclusive of the amount shown in column 16.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

IMPERIAL

SHOPS AND

Division and district.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of							Number of tappers licences.	Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent.)	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, &c.) (ordinary licences.)	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	14	11	...	...	1	...	...	27	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	2	...	...	1	...	...	37	...	...	1	...	...	...
Nawabshah ...	...	...	..	...	...	...	...	...	...	...	...	...	26	...	...	...	...	...	...
Thar Parkar... ...	...	...	...	...	...	...	5	...	...	...	...	...	25	...	...	...	...	...	...
Sukkur	...	...	...	...	...	2	2	...	...	5	...	...	38	...	...	1	...	...	...
Larkana	...	...	...	...	...	...	4	...	...	3	...	...	26	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	..	...	...	...	...	...	1	...	...	21	...	...	...	...	...	...
Dadu	..	1	...	...	...	...	...	...	...	...	...	...	22	...	...	1	...	...	...
Total ...	...	1	...	...	...	16	24	...	...	11	...	...	222	...	...	9	...	...	...
Total of previous year ...	...	1	...	..	...	16	23	...	...	12	...	...	223	...	...	9	...	...	..

RETURN III.

LICENCES.

Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
														DD 1	DD 2	DD 3	
...	10	23	29	8	1	312	...	29	57	20	28	14	28	16	20	23	...
1	3	5	3	2	2	2	...	4	32	43	44	14	44	4	9	4	...
...	...	3	...	...	1	...	...	...	12	34	38	19	38	...	...	...	...
...	1	2	1	...	1	...	...	...	14	52	31	18	31	...	...	6	...
3	1	6	5	...	3	...	...	5	19	51	60	19	60	3	15	13	...
...	...	1	...	...	...	...	...	3	9	27	57	11	57	1	1	...	...
1	...	1	...	...	...	...	...	...	4	15	20	8	20	...	...	...	...
1	...	4	1	...	1	...	...	...	7	30	36	11	36	...	...	...	...
6	15	45	39	10	9	314	...	41	154	272	314	114	314	24	45	46	115
6	15	45	39	10	9	281	...	34	143	283	326	107	326	37	38	...	59

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL

CONSUMPTION, RATES

Name of district.	Country spirits.							Foreign liquors.					Commercial spirits		
	Issues in Imperial gallons							Imported liquors.			Liquors manufactured in India and classed as foreign liquors,				
	At strength of 15° U. P.	At strength of 40° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns, 2, 3 and 4.	Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons London proof.	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Karachi ...	26,291	11,098	...	29,006	15° U. P. Rs. 8 per Imperial gallon and 40° U. P. Rs. 6-4-0 per Imperial gallon.	Strong plain Rs. 2-15-0. Weak plain Rs. 2-11-4. Strong flavoured Rs. 3-1-6. Weak flavoured Rs. 2-14-8. Extra superior flavoured strong Rs. 3-10-10 Extra superior flavoured weak Rs. 3-13-8.	No fixed selling prices have been prescribed.	19,437	4,072	1,81,392	458	4,610	26	23,049	1,078
Hyderabad ...	36,753	1,538	...	32,163				6,251	319	42,242	182	2,134	3	7,612	81
Nawabshah ...	13,732	362	...	11,889				553	20	3,190	10	168	...	1,648	...
Thar Parkar ...	9,527	433	...	8,358				874	56	5,023	24	...	...	1,094	...
Sukkur ...	16,141	521	...	14,033				2,348	197	14,182	174	1,113	1	4,719	34
Larkana ...	7,367	153	...	6,354				289	31	2,216	7	...	1	941	...
Upper Sind Frontier.	4,095	43	...	3,509				128	9	1,145	...	...	...	334	...
Dadu ...	10,415	138	...	8,936				283	20	3,486	...	...	...	321	...
Total ...	1,24,321	14,286	...	1,14,248	...	...	...	30,163	4,724	2,51,876	855	8,025	31	39,618	1,193
Total of previous year.	1,18,579	14,344	...	1,09,399	...	...	...	21,513	4,120	2,36,735	536	5,002	43	41,569	1,026

RETURN IV.

OF DUTIES AND PRICES.

Opium and other drugs.																						
Issues in sers of excise opium.	Retail sales, in sers of other opium (e.g. Punjab grown, Punjab Hill States and Malwa).	Wholesale price of opium to retail vendors per ser.		Average retail price of opium per ser.	Charas.					Ganja.				Bhang.				Sales of cocaine in lb. oz. and grs.		
		Cost price.	Duty.		Sales of morphia in lb. oz. grs.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers of bhang and its preparations.	Cost price per ser.	Duty per ser.	Retail price per ser.			
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35		
		Rs.	Rs.		lbs. oz. grs.			Rs.	Rs.		Rs.	Rs.				Rs		Lbs.	oz.	grs
549	...	Rs. 18-15-0 per ser	† Rs. 41-1-0	‡ Rs. 60 per ser. ‡ No fixed selling prices have been prescribed (G. No. 4042-C./24, dated 27th August 1927).	2 0 72	1,806	...	25	65	286	...	20	No fixed selling prices have been prescribed (G. No. 4042-C./24, dated 27th August 1927).	2,935	...	1-8	No fixed selling prices have been prescribed (G. No. 4042-C./24, dated 28th July 1927).	0	10	113
*545			† Rs. 21-1-0																	
1,268	...				0 6 157	2,594	...	25	65	28	...	20		14,812	...	1-8		1	0	217
*1,292																				
402	...				...	1,042	...	25	65	4	...	20		8,529	...	1-8			...	
*405																				
1,469	...				...	818	...	25	65	9	...	20		1,956	...	1-8		0	0	24
*1,446																				
1,249	...				1 1 361	1,531	...	25	65	23	...	20		21,256	...	1-8		2	7	54
*1,148																				
343	...				2 15 57	1,040	...	25	65	...	...	20		11,531	...	1-8			...	
*348																				
103	...				...	242	...	25	65	...	...	20		1,688	...	1-8			...	
*97																				
258	...				...	700	...	25	65	...	...	20		5,422	...	1-8			...	
*258																				
5,641	...	...	...	...	6 7 210	10,173	...	...	...	350	...	...	...	68,129	...	...	...	4	1	408
*5,539																				
5,380	...	...	...	...	3 7 441	8,895	...	...	...	240	...	...	...	66,617	...	...	...	2	9	432
*5,247																				

* Denotes consumption of opium.

† For desert area in Thar Parkar district.

‡ For rest of Sind.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Imports and Exports of excisable articles of different
(*a*) on payment of duty

Description of excisable articles.	Imports.					
	Duty-paid.					
	From—		From—		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
	2	3	4	5	6	7
Charas	...	...	...	...	...	...
Bhang	...	...	...	...	...	...
Ganja	...	...	...	...	...	...
Cocaine	...	...	...	..	...	...
Morphia	...	...	...	...	...	...
Indian made Foreign Liquor.	Beer gls.	Wines gls.	Spirits gls.			
Shahjahnpur	...	...	227	...	...	...
Nasik	...	...	13	...	...	...
Rawalpindi	8,536	...	...	...	...	...
Khairpur State	568	...	...	...	...	...
European Manufacture	...	...	...	...	...	...
Punjab	...	...	..	...	...	...
Baluchistan	...	...	...	...	...	...
United Provinces	...	...	...	...	...	...
N. W. Provinces	..	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Bengal	...	...	...	...	...	...
Rajputana	...	...	...	...	...	...
Madras	...	...	...	...	...	...
Patiala State	...	...	..	...	...	...
Khairpur State	...	...	...	...	..	...
Bahawalpur State	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...
Total ...	9,104	...	240	..	...	...

RETURN IV-A.

descriptions from and to other British Indian Provinces—
and (*b*) in bond.

			Exports.								
In bond.			Duty paid.						In bond.		
From—	From.	Total	To—		To—		Total.		To—	To—	Total.
			Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
8	9	10	11	12	13	14	15	16	17	18	19
	Mds. sers. tola.										Mds. s. t.
Punjab ...	248 3 50		...	...	...	...	...	...	Baluchistan.		6 0 0
...	...		...	...	...	...	...	...			
A. Nagar.	6 0 0		Punjab		Indian States		Persian Gulf		...	...	...
...	...		5085 grains.		235 grains.		...		...	...	...
...	...		5900	„	72	„	275¾	grains.	...	...	...
...	...		...	...	...	...	...	...	..	...	..
...	..		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		Beer grs.	Wines grs.	Spirits grs.						
...	...		154,920	6,738	21,070	...	...	...	...	...	...
...	...		31,318	1,422	4,886	...	...	...	...	...	...
...	...		7,606	1,866	5,216	...	...	...	...	...	...
...	...		77,072	1,764	6,060	...	...	...	...	...	...
...	...		122	24	204	..	..	...	...	..	...
...	...		3,940	494	2,646	...	...	...	...	...	...
...	...		270	96	28	...	...	...	...	...	...
...	...		44	...	4	...	...	...	...	...	...
...	..		4,586	232	1,182	...	...	...	...	...	.
...	..		...	2	14	...	...	...	...	...	...
...	...		462	26	580	...	..	...	...	...	.
...	...		536	14	212	...	...	...	...	...	...
...	...		48	10	134	...	...	...	...	...	...
...	...		56	...	198	...	..	...	...	...	...
...	...		280,980	12,688	42,434	...	...	...	...	...	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Division and district.	Area in square miles.			Population (in thousands.)			Number of square				
							Country spirit.			Opium.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.			
1	2	3		4	5		6	7		8	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
Karachi	...	75	8,531	...	264	325	...	4·69	775·55	10·71	656·23
Hyderabad	...	17·43	4,625·57	...	102	561	...	1·34	192·73	1·34	154·19
Nawabshah	...	1·50	3,888·50	...	36	461	...	0·25	194·43	0·30	134·09
Thar Parkar ...	...	1	13,636	...	14	454	...	0·33	619·82	0·33	278·29
Sukkur	...	11	5,599	...	127	497	...	0·78	233·33	0·65	164·68
Larkana	...	24	2,510	...	41	407	...	3·43	132·11	6·00	109·13
Upper Sind Frontier ...	...	3	2,112	...	16	244	...	0·6	132·00	3	150·86
Dadu	...	17 19	4,837·76	...	23	314	...	3·44	284·57	3·44	193·51
Total ...	...	150·12	45,739·83	...	623	3,263	...	2·17	298.95	2·91	210·78
Total of previous year...	...	150·42	45,732·83	...	623	3,263	...	2·18	296·97	2·43	206·94

RETURN V.

miles per shop.						Number of shops per 10,000 of population.				
						Country spirit.				
Ganja.		Charas.		Bhang.		Out-still area.	Distillery area.		Opium.	
9		10		11		12	13		14	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
5·36	609·36	15·00	947·89	5·36	609·36	...	0·61	0·34	0·27	0·40
1·25	154·19	2·91	578·20	1·25	154·19	...	1·27	0·43	1·27	0·53
0·30	117·83	0·30	277·75	0·30	117·83	...	1·67	0·43	1·39	0·63
0·33	487	0·50	852·25	0·33	487·00	...	2·14	0·48	2·14	1·08
0·61	133·31	1·38	509·00	0·61	133·31	...	1·10	0·48	1·34	0·68
3·43	50·20	6·00	358·57	3·43	50·20	...	1·71	0·46	0·98	0·57
1·5	117·33	1·5	282·00	1·5	117·33	...	3·13	0·66	0·63	0·57
3·44	156·06	4·30	691·11	3·44	156·06	...	2·17	0·54	2·17	0·80
2·21	185·93	4·17	586·41	2·21	185·93	...	1·11	0·47	0·88	0·67
2·21	177·26	4·07	653·33	2·21	177·26	...	1·11	0·47	1·00	0·68

Number of shops per 10,000 of population—*contd.*						Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Ganja.		Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
15		16		17		18	19	20	21	22
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
0·53	0·42	0·19	0·25	0·53	0·43	6·56	0·09	0·05	0·31	0·49
1·37	0·53	0·59	0·14	1·37	0·53	5·75	0·19	0·004	0·45	2·23
1·39	0·74	1·39	0·30	1·39	0·74	2·88	0·08	0·0008	0·21	1·72
2·14	0·62	1·43	0·35	2·14	0·62	2·29	0·31	0·002	0·17	0·42
3·42	0·85	0·63	0·22	1·42	0·85	2·26	0·18	0·004	0·24	3·41
1·71	1·23	0·98	0·17	1·71	1·23	1·66	0·08	...	0·23	2·57
1·25	0·74	1·25	0·25	1·25	0·74	1·61	0·04	...	0·09	0·65
2·17	0·99	1·74	0·22	2·17	0·99	3·13	0·08	...	0·21	1·61
1·08	0·75	0·58	0·24	1·08	0·75	3·62	0·14	0·009	0·26	1·75
1·09	0·79	0·59	0·21	1·09	0·79	2·81	0·14	0·006	0·23	1·71

RETURN V.—*concld.*

Average taxation per proof gallon or seer in rupees (to two places of decimals).

Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			Average total Excise revenue per head of population (based on column 48 of Imperial Return I).
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
10·01	6·76	16·77	40·86	99·64	140·50	...	...	...	11·29	12·56	23·85	...	...	...	1·95
9·59	4·19	13·78	41·05	26·65	67·70	...	...	...	5·49	3·74	9·23	...	...	...	1·17
9·57	4·02	13·59	41·77	42·38	84·15	...	...	...	3·66	4·27	7·93	...	...	...	0·57
9·93	3·01	12·94	26·88	12·91	39·79	...	...	...	7·66	7·43	15·09	...	...	...	0·52
9·49	2·64	12·13	41·42	21·68	63·10	...	...	...	3·46	2·43	5·89	...	...	...	0·70
9·44	2·59	12·03	41·26	30·75	72·01	...	...	...	3·46	2·41	5·87	...	...	...	0·43
9·57	2·37	11·94	37·11	28·76	65·87	...	...	...	4·26	4·91	9·17	...	...	...	0·25
9·47	2·65	12·12	41·17	29·49	70·66	...	...	...	4·16	4·82	8·98	...	...	...	0·57
9·69	4·28	13·97	36·68	30·23	66·91	...	...	...	4·69	4·02	8·71	...	...	...	0·86
9·51	3·83	13·34	36·53	30·60	67·13	...	...	...	4·45	4·39	8·84	...	...	...	0·81

Under column 26, the difference between the issue price to retail vendors and the cost price per seer is to be shown.
As Ganja, Charas and Bhang are sold combined no separate Vend fee under each head is available.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Annnal Report:
Report on the administration of the Excise Department in Sind for the financial year 1936-37.

GOVERNMENT OF SIND.

REVENUE DEPARTMENT.

RESOLUTION No. E.-131.

Sind Secretariat, Karachi, 5th January 1938.

Read report on the adminstration of the Excise Department in Sind for the year 1936-37, submitted by the Revenu Commissioner for Sind.

RESOLUTION.—There was an increase during the year 1936-37 of 6,754 proof gallons in the consumption of country spirit as compared with the previous year The rise in consumption has been mainly due to the fact that licit liquor is gradually displacing smuggled and illicitly distilled liqour and does not therefore connote any increase of drinking or of the drinking public.

2. The number of shops for the retail vend of country spirit was reduced by one during the year under report.

3. The revenue from country spirit amounted to Rs. 15,96,444 as compared with Rs. 14,59,156 in the previous year.

4. The consumption of toddy showed a fall of 1,668 gallons compared with the previous year and the revenue fell from Rs. 42,380 to Rs. 30,903. The chief reason appears to be that toddy is not so popular in Sind as elsewhere as the public prefer a stronger article.

5. The imports by sea of foreign liquor fell by 83,635 gallons during the year under raport. This has little local significance because a considerable portion of the imports is exported from Karachi to other provinces and the figure of imports is therefore largely determined by the demand elsewhere. The local consumption of foreign liquor including that of Indian-made liquor rose by 28,133 gallons and the main features in that respect were the growing preference for beer over country spirit on the part of a certain section of the drinking public and a growing market for Indian-manufactured foreign liquor because of its cheapness. On the other hand, the sales of denatured spirit showed a decrease of 1,951 gallons.

6. The total revenue from foreign liquors was Rs. 5,29,841 as compared with Rs. 5,19,638 in the previous year. The increase in revenue was due partly to increase in duty and assessment fee on the increased imports of Indian-made wines and spirits, partly to trade recovery, and to a certain extent to the increased realization from commercial spirits.

7. The consumption of bhang, ganja and charas, showed in every case an increase over that of the previous year, the main reason being lower retail prices owing to competition among licensees. The total revenue realised under this head was Rs. 6,83,139 as compared with Rs. 6,69,962 in the previous year.

8. There were 272 licenses for the retail sale of opium as against 283 in the previous year. Inspite of reduction in the number of shops, the consumption rose by 292 seers during the the year. The total revenue under this head was Rs. 4,81,017 as compared with Rs. 4,58,693 in the previous year.

9. The total excise revenue and expenditure of the years 1935-36 and 1936-37, are compared in the following statement :—

Revenue.		*Expenditure.*	
1935-36.	1936-37.	1935-36.	1936-37.
Rs.	Rs.	Rs.	Rs.
33,32,484 ...	35,21,553 ...	2,99,069 ...	3,10,610

The revenue thus shows an increase of Rs. 1,89,069.

10. The figures of abkari offences call for no special comment. The total number of cases detected was 389 as compared with 422 in the previous year.

By order of His Excellency the Governor,

G. F. S. COLLINS,
Secretary to Government.

To

The Revenue Commissioner for Sind.
All Collectors in Sind.
The Deputy Commissioner, Upper Sind Frontier.
The Superintendent of Salt and Excise, Sind.
The Inspector-General of Police, Sind.
The Private Secretary to His Excellency the Governor.
The Comptroller, Sind.
The Political and Reforms Department.
The Home Department.
The Finance Department,
The Government of India.
The High Commissioner for India, London (with copies of reports).

KARACHI: PRINTED AT THE GOVERNMENT PRESS

ADMINISTRATION REPORT

OF THE

EXCISE DEPARTMENT IN SIND

FOR THE YEAR

1937-38

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1939.

No. B.-8038.

GENERAL DEPARTMENT.

CAMP OF THE REVENUE COMMISSIONER FOR SIND,

Shahpur, 14th November 1938.

Subject.—*Excise Administration Report for the year* 1937-38.

MEMORANDUM.

The Revenue Commissioner for Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1937-38 and to make the following observations.

Country Spirit.

2. During the year under report there was a further increase in the consumption of country spirit which rose from 1,16,008 proof gallons to 1,35,873 proof gallons. The increase chiefly occurred in the Karachi district where the consumption rose from 30,041 proof gallons to 48,775 proof gallons. The four districts of Sukkur, Nawabshah, Thar Parkar and Dadu on the other hand recorded an aggregate decrease of 3,979 proof gallons. The increase was mainly due to low selling prices owing to competition among licensees and to the vigilance shown by the Excise staff in the suppression of crime.

Foreign Liquor.

3. There was an increase of 122,877 gallons in the imports by sea of fermented liquor, Liqueures potable and non-potable spirits and a decrease of 527 gallons in wines. The increase in the former case is accounted for by large imports of bottled beer from United Kingdom, Netherlands and Germany, brandy from France, whisky from United Kingdom and rectified spirit from Java; while the decrease in the case of wines is due to smaller supplies of port wine from the United Kingdom and Portugal and of champagne and vermouth from France.

The consumption of foreign liquor in the Province also rose by 24,990 gallons in the case of fermented liquor and 59 gallons in the case of potable spirits. The increase in the case of fermented liquors is due to the fact that beer is finding favour with the public, as it is considered a more fashionable and respectable drink. The increase in potable spirits is too small to call for any remarks.

4. The consumption of intoxicating drugs during the triennium ending 1937-38 was as follows :—

Intoxicating Drugs.

Year.	Bhang. Sers.	Ganja. Sers.	Charas. Sers.
1935-36	66,617	240	8,895
1936-37	68,129	350	10,173
1937-38	70,925	554	10,179

The increase in the consumption of bhang is interesting and is due, as the Superintendent remarks, to the better enforcement of maximum selling prices and greater vigilance by the Excise staff. The Superintendent is probably somewhat optimistic in opining that ganja is gradually taking the place of charas, since there has been a very slight increase in the consumption of charas.

5. The consumption of toddy rose from 42,682 gallons in the previous year to 77,239 gallons during the year under report. The increase is due to the fact that toddy, on account of its low selling price, is gaining in popularity among the middle and labouring classes who are the chief consumers of this beverage. At the same time the Commissioner is of opinion that the institution of a minimum selling price during the following (current) year will undoubtedly lead to a decrease in consumption in that year, which is perhaps to be regretted owing to the comparatively innocuous nature of this beverage.

Toddy.

6. The consumption of opium rose from 5,539 seers in the previous year to 5,682 seers during the year under report. The increase is due to the check on smuggling from Jodhpur, Jaipur, Marwar and Cutch States.

Opium.

7. The gross revenue of the Department collected in the Province amounted to Rs. 38,48,614 during the year under report as against Rs. 35,21,553 in the preceding year. The net revenue after deducting the total expenditure debitable to 8—Excise amounted to Rs. 34,30,290 showing an increase of Rs. 3,07,123.

Financial.

8. The Commissioner is of opinion that the improvement in the detection of crime resulting in a very appreciable increase in the number of cases is very satisfactory, and that the increase in revenue is to a large part attributable to this cause.

Excise Crime.

General.

9. The Commissioner considers that the results of the year, as illustrated in particular by the considerable increase in income, which has probably reached its highest peak, and the more efficient detection of crime, reflect the greatest credit on the able administration of Mr. V. T. Dehejia, I.C.S., who held charge of the post of Superintendent throughout the year. There is also no doubt that under his guidance the discipline and the tone of the department have been noticeably improved. He attribues the increase in income mainly to higher consumption and to higher licence fees owing to new licensees entering the trade, but it is also undoubtedly due in part to better administration. At the same time the Commissioner desires to record the ready response given by the Excise staff to whose assistance the results of the year are also in a large part due. He concurs with the Superintendent in his appreciation of the work of those officers whom he has mentioned by name.

G. F. S. COLLINS,
Revenue Commissioner for Sind.

To

The Secretary to the Government of Sind,
Revenue Department.

No. 96/III-1815 of 1938-39.

SIND SALT AND EXCISE DEPARTMENT,
SUPERINTENDENT'S OFFICE,
Karachi, dated the 20th August 1938.

From

V. T. DEHEJIA, Esquire, I.C.S.,
Superintendent of Salt and Excise, Sind,
Karachi.

To

THE REVENUE COMMISSIONER FOR SIND,
Karachi.

Subject.—*Excise Administration Report for the year* 1937-38.

Sir,

I have the honour to submit the annual report on the administration of the Excise Department for the year 1937-38.

1. *Personnel.*—The charge of the Department was held by Mr. V. T. Dehejia, I.C.S., throughout the year.

2. *Administrative Changes.*—The following were the principal changes in the Excise Arrangements ordered during the year :—

(*i*) Maximum selling prices of bhang were sanctioned for Abadgars, Wholesellers and Retailers, *vide* Government Resolution, Revenue Department, No. E.-323, dated 21st January 1937.

(*ii*) A tax of Rs. 2 for each tree tapped for Toddy was introduced as an experimental measure for 2 years, *vide* Governmnet Resolution, Revenue Department, No. E.-1382, dated 12th March 1937.

(*iii*) Importation of Country Liquor in the Province of Sind from the Foreign Territory or other Provinces in India on or without payment of duty was entirely prohibited, *vide* Government Resolution, Revenue Department, No. E.-2132, dated 19th April 1937.

(*iv*) A fee of Rs. 2 was ordered to be charged for every solvency certificate issued to an individual or a local body, *vide* Government Resolution, Revenue Department, No. E.-2524, dated 10th May 1937.

(*v*) In supersession of previous orders on the subject, confiscated opium was ordered to be despatched to Ghazipur Factory in future and rule 39 of the opium rules was accordingly amended, *vide* Government Resolution, Revenue Department, No. E.-3098, dated 15th June 1937.

(*vi*) The maximum and minimum selling prices of Charas were revised and fixed at annas 15 and 10 per tola, respectively, *vide* Revenue Commissioner's No. E.-3471, dated 3rd July 1937.

(*vii*) Appointment of Special Parties for a period of 6 months from 1st October 1937 for the suppression of smuggling of country liquor and Bhang and for the detection of illicit distillation of liquor was sanctioned by Government, *vide* Government Resolution, Revenue Department, No. E.-5283, dated 7th October 1937.

(*viii*) The contract for the manufacture of Country Spirit at the Kotri Distillery and its supply to the retail shops in the Province was sanctioned at revised rates for three years from 1st October 1937, *vide* Revenue Commissioner's No. 5529, dated 19th October 1937.

(*viv*) The Abkari Inspector was appointed as Excise Assistant to the Collector of Karachi, *vide* Government Resolution, Revenue Department No. E.5585 dated 20th October 1937.

FOREIGN LIQUOR.

3. *Imports.*—The following table shows the imports of Foreign Liquors in Karachi during the last three years as reported by the Collector of Customs, Karachi. The quantity so imported was not solely consumed in Sind as it also includes imports for the Punjab and other parts of India :—

Year.	Fermented Liquors.	Wine.	Liqueurs.	Spirits Potable.	Spirits Non-Potable
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1935-36 ..	651,257	37,922	2,145	122,170	26,881
1936-37 ..	591,556	32,866	1,948	107,230	23,140
1937-38 ..	686,947	32,339	2,544	117,137	40,123
Variation ..	+95,391	−527	+596	+9,907	+16,983

The Collector of Customs, Karachi, reports that the increase in Fermented Liquors was almost wholly in bottled Beer imported from the Netherlands, the United Kingdom and Germany. Imports of bulk Beer on the other hand showed a decrease chiefly in supplies from the United Kingdom and Japan. The decline in Wines is due to less imports of Port Wine from the United Kingdom and Portugal and of Champagne and Vermouth from France.

The imports of Brandy from France and Whisky from the United Kingdom are mainly responsible for the increase in Liqueurs and Potable Spirits. The increase of 16,983 gallons under Non-Potable Spirits is due to a large quantity of rectified spirit having been imported from Java for denaturation at the Karachi Customs House and then for export to other Provinces.

4. *Consumption.*—The sales at licensed shops including Clubs, Canteens, Hotels and Refreshment Rooms are shown in Imperial Return IV, in which the figures for imported and Locally manufactured liquor are classified separately. They do not include import by private individuals but the quantity so imported must be very small and consequently the figures of sale can safely be taken to represent consumption. The habit of consuming Foreign Liquor which was till recently confined to Cities and big Towns seems to be spreading to Taluka Head Quarters and other big villages also as there is a demand for Foreign Liquor shops from a number of such places and there are even reports of sales by unlicensed persons. Beer and Brandy seem to be mostly in demand at these places ; Beer in Summer and Brandy in Winter. Variations in the consumption are shown in the subjoined table :—

Year.	Sales.				
	Fermented Liquors.		Wines.	Portable Spirits.	
	Imported.	Indian.	Imported.	Imported.	Indian.
	Bulk gallons.	Bulk gallons.	Bulk gallons.	Proof gallons.	Proof gallons.
1935-36 ..	236,735	5,002	4,120	21,513*	536*
1936-37 ..	252,876	8,025	4,724	30,163†	855†
				22,622*	641*
1937-38 ..	279,553	6,338	4,507	22,709	495
Variation ..	+26,677	—1,687	—217	—87	—146

* Proof gallons. † Bulk gallons.

NOTE.—The figures under potable Spirits for 1936-37 were in Bulk Gallons through oversight.

The increase in the consumption of Fermented liquors is spread over the whole Province. It seems that Beer is finding favour with the public as it is considered a more fashionable and respectable drink. The net drop of 59 gallons in Potable Spirit is too small to need any comment. It appears that Indian made Foreign Liquor has not been able to maintain its market. A part of the decline in Spirits must be due to the fact that the supply from Khairpur having been stopped for some time.

There is a drop of 217 gallons in Wines for which there is no special reason.

The number of various kinds of licenses for the retail sale of Foreign Liquor issued during the year was 127 (124). The detailed distribution of this will be found in Imperial Return No. III, columns 21 to 26. The license fees (including assessment fees) realized amounted to Rs. 5,38,851 (4,86,907).

Two hundred and ninety-seven (314) licenses were issued during the year for the sale of foreign liquor at entertainments.

5. *Denatured Spirits.*—The sales of denatured spirit at the retail shops compare as under with those of the two previous years (*vide* Imperial Return No. IV, column 15) :—

Year.	Gallons.
1935-36	41,569
1936-37	39,618
1937-38	38,672
Variation	—946

This is a fluctuating item and no explanation can serve any useful purpose.

COUNTRY LIQUOR.

6. *Manufacture and Supply.*—The following varieties of Country Spirit were manufactured at the Government Distillery, Kotri, and were supplied by the Contractors to the Government at the following rates :—

Kind of country spirits.	Rate per London From April 1937. to September 1937			Proof Gallon From October 1937 to March 1938.		
	Rs.	a.	p.	Rs.	a.	p.
Plain	1	6	3	1	0	6
Ordinary Flavoured	1	7	3	1	2	0
Extra Superior Flavoured ..	1	13	6	1	8	6
Bottling charges for 6 Quarts ..	1	3	3	1	0	6
Bottling charges for 12 Pints ..	1	12	3	1	7	3

There is no other Distillery in Sind. Kotri Distillery worked from 1st April 1937 to 19th June 1937, 2nd to 24th August, 9th to 18th September, 4th October 1937 to 5th February

1938 and from 11th to 31st March 1938. It was closed for the following periods for the reasons shown against them :—

20th June to 1st August 1937 ..	Excessive heat.
25th August to 8th September 1937. } 19th September to 23rd October 1937. }	For digging a water Channel and uncertainty of the contract.
6th February to 10th March 1938 ..	For cleaning the Boiler.

The Spirit was manufactured from liquid molasses imported from Amritsar, Lyallpur, Jagadhri and Phagwara in the Punjab. Some molasses were also purchased from the Sugar Factory at Pritamabad in Nawabshah District. The average outturn of Spirit per maund of molasses was 3.5 (3.8) gallons London Proof. The fall is attributed to lower sugar contents of molasses. Extra Superior Flavoured Spirit (Masala Liquor) was as usual manufactured in the steam heated pot still and issued in sealed bottles. The total quantity of Spirit manufactured during the year under report was as under :—

Kind of country spirit.	Gallons. London Proof.
Plain	117,566·6
Ordinary Flavoured	26,274·11
Extra Superior Flavoured	38,051·4
Special	3,874·9
Rectified Spirit	2,367·4
Total ..	188,135·4

7. The Spirit issued is of 15° and 40° under proof strength and supplied to the retail licensees from the Warehouses at Karachi, Kotri and Sukkur. The Warehouse at Kotri gets its supply either from the Distillery Spirit store or direct from the Receiver. The two other Warehouses receive it under bond. The stock of Spirit at the Distillery and the Warehouses on 31st March 1938 was 23,192·5 London Proof Gallons. 1,026 Bulk Gallons of Rectified Spirit were issued during the year from

Karachi Warehouse out of which 45 gallons were issued at a concessional rate of duty to local Chemists for the manufacture of Spirituous Medicinal and Toilet Preparations at their premises 42 gallons at the full rate of duty, 146, gallons free of duty and 775 gallons to Chemists who manufacture medicinal and Toilet Preparations at the Bonded Warehouse, Karachi. Rs. 10 were realized as fee for supervision over the manufacture of Medicinal and Toilet Preparations.

8. *Consumption.*—There were 220 licensed Country Liquor Shops in the Province during the year. It will be seen from Imperial Return I that Country Liquor is the main source of excise revenue in this Province.

The following table arranged district by district gives comparative figures for the last three years.:—

District.	1935-36.	1936-37.	1937-38.	Variation in 1937-38.
	Proof Gallons.	Proof Gallons.	Proof Gallons.	Preof Gallons.
Karachi ..	29,602	30,041	48,775	+18,734
Hyderabad ..	27,119	32,115	34,529	+2,414
Nawabshah ..	12,182	12,092	11,203	- 889
Thar Parkar ..	8,316	9,012	7,823	—1,189
Sukkur ..	13,489	13,997	13,427	—570
Larkana ..	6,441	6,270	8,201	+1,931
Upper Sind Fr. ..	3,605	3,545	4,310	+765
Dadu ..	8,500	8,936	7,605	—1,331
Total ..	1,09,254	1,16,008	1,35,873	+19,865

There was an increase of 19,865 proof gallons, *i.e.*, of about 17 per cent. on the consumption of the previous year. It can partly be attributed to low selling prices owing to competition amongst licensees but the vigilance shown by the Excise Staff in suppressing the offences cannot be lightly overlooked. The quantity consumed was the highest for the last 15 years. The table given below shows 'Per Capita' consumption of Country Liquor. The calculations are based on the census figures of 1931.

Actually the total population must have increased considerably during the last 7 years:—

District.	1935-36 in drams.	1936-37 in drams.	1937-38 in drume.
	London Proof.	London Proof.	London Proof.
Karachi ..	2.41	2.45	3.98
Hyderabad ..	1.96	2.33	2.50
Nawabshah ..	1.18	1.17	1.08
Thar Parkar ..	0.85	0.92	0.80
Sukkur ..	1.04	1.08	1.03
Larkana ..	0.69	0.67	0.88
Upper Sind Frontier ..	0.67	0.66	0.80
Dadu ..	1.21	1.27	1.08
Total ..	1.35	1.43	1.68

The license fees for all the Country Liquor shops amounted to Rs. 5,30,617 and the still head duty was Rs. 12,92,619. Adding to this the gain on sale of liquor to the licensees the total revenue from Country Liquor comes to Rs. 20,42,039 which works out to Rs. 15·02 per proof gallon.

The incidence of taxation per proof gallon of Country Spirit was 13·51 (13·97).

9. *Toddy.*—Toddy was sold at Karachi, Malir, Hyderabad Sukkur and Kotri. The sales compare as under with those of the previous three years:—

District.	1934-35.	1935-36.	1936-37.	1937-38.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi ..	37,519	30,913	29,477	59,732
Hyderabd town .	5,973	6,978	7,333	11,043
Sukkur (Town) .	3,242	3,555	4,013	4,032
Dadu (Kotri) ..	1,521	2,904	1,859	2,432
	48,255	44,350	42,682	77,239

The increase of 34,557 gallons of toddy over the figures of the previous year is solely due to a better check over the licensee at Karachi and consequent recording of correct figures. The increase is distributed us under :—

	Gallons.
Karachi	30,255
Hyderabad	3,710
Sukkur	19
Dadu	573

Toddy is in demand in the labouring classes who cannot afford to pay for any other drink and is practically confined to non-Sindhi labourers. The total number of trees tapped for Toddy during the year was 1,109. This figure does not seem to be reliable as in that case the average yield of toddy per tree would work out to 70 gallons.

10. *Opium.*—The total issues of opium from Government Treasuries amounted to 5,829 seers (5,641) whereas the consumption, *i.e.*, sales at the licensed shops amounted to 5,682 seers (5,539) (*vide* Imperial Return No. IV, column 17). The increase in consumption is not much and is practically due to the check on smuggling from Jodhpur, Jaipur, Marwar and Cutch as duty in the desert area where smuggled opium found its way is low. The quantity of opium used for Veterinary and Quasi-Veterinary purposes was 2 oz., 2 grs.

The license fees for all the opium shops was Rs. 1,82,285 and the gain on sale of opium was Rs. 2, 10,773 which shows that the incidence of taxation per seer of opium was 67·43 (66·91).

Hemp Drugs.

11. *Ganja, Bhang and Charas.*—The following statement shows the statistics of consumption of these drugs compared to those of the previous year (*vide* Imperial Return IV, columns 27, 31 and 23):—

Year.	Ganja.	Bhang.	Charas.
	Sers.	Sers.	Sers.
1936-37	350	68,129	10,173
1937-38	554	70,925	10,179
Variation	+ 204	+ 2,796	+ 6

The increase in Ganja has chiefly occurred in Karachi where the drug was sold cheap. It is found that this is gradually taking the place of Charas as it is less harmful. Moreover the price of Charas has gone up and its quality is much inferior now than what it used to be when there were no restrictions on its import. This also explains why the sales of this drug are practically stationary while consumption of every other excisable article has shown an increase due to strict control.

The increase in Bhang is shared by all the Districts except Sukkur. This was due partly to the better enforcement of maximum selling prices and partly to the vigilance of the staff in detecting cases of smuggling of Kalat Bhang. Illicit sales of charas were suppressed and this led to a decrease of 749 seers in the consumption of Hyderabad. A part of this was made up by better sales at Kotri just across the river, where the price was lower. It is very difficult to judge the exact effect of each cause on its sales. Higher prices and inferior quality tend to reduce the sales while the enforcing of maximum prices has a contrary result.

COCAINE.

12. The licenses for the sale of cocaine by Chemists and Druggists for the *bona fide* medical purposes which used to be issued under the provisions of the Bombay Abkari Act are now governed under the provisions of the Dangerous Drugs Act, 1930, *vide* Government Resolution, Revenue Department, No. 375-33, dated the 17th January 1936. The number of such licenses granted was 147 (115) (Columns 35 to 37 of the Imperial Return No. III)

IMPORTS AND ISSUES IN THE PROVINCE.

The quantity of Cocaine imported during the year was 17 lbs 1½ grs. (7 lbs. 3 ozs. 333 grs.). The quantity sold under licenses during the year was 4 lbs. 3 ozs. 159¾ grs. (4 lbs. 1 ozs. 408 grs.). The figures of Cocaine transactions are as under :—

Stock on 1st April 1937.	Imports during the year.	Qunatity confiscated.	Total.	Quantity consumed.	Closing. Balance.
Lbs. Ozs. grs.	Lbs. Oz. grs		Lbs. Oz. grs	Lbs. Oz. grs.	Lbs Oz. grs.
18 12 429¼	17 0 1½	..	35 12 430¾	4 3 159¾	31 9 271

The variation which is small is due to the fluctuating demand by the medical profession.

COCAINE CASES.

No case of Cocaine was detected during the year.

FINANCIAL RESULTS.

13. A comparative idea about the financial results can be had from the following table. It will be observed that the total receipts from all sources during the year are more than of any of the last 5 years. There is an increase under each head except toddy which also would have shown an increase if full license fee had been recovered during the year. Rs. 23,064 were outstanding from a Toddy licensee at the end of the year.

Head of revenue.	1933-34.	1934-35.	1935-36.	1936-37.	1937-38.	Variation in 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquor excised as foreign	4,34,908	4,63,662	5,19,638	5,29,841	5,84,459	+ 54,618
2. Country Spirit..	13,84,170	14,82,649	14,59,156	15,96,444	18,23,236	+ 2,26,792
3. Toddy ..	28,304	27,169	42,380	30,903	21,828	− 9,075
4. Opium ..	4,17,082	4,30,616	4,58,693	4,81,017	5,03,181	+ 22,164
5. Intoxicating Drugs. ..	5,87,491	6,26,583	6,69,962	6,83,139	6,86,869	+ 3,730
6. Fines, Forfeitures and Miscellaneous	1,78,912	1,66,336	1,82,655	2,00,209	2,29,041	+ 28,832
Total ..	30,30,867	31,97,015	33,32,484	35, 21,553	38,48,614	+ 3,27,061

To be able to judge the correct revenue during the year the following adjustments are necessary :—

Total receipts in 1937-38 ..	Rs.	38,48,614
+ Advance collection in 1936-37 ..	,,	2,72,447
+ Arrears at the end of 1937-38 ..	,,	52,753
Total..	Rs.	41,73,814
− Advance collection for 1938-39 ..	,,	2,80,343
Revenue for 1937-38	Rs.	38,93,471

The revenue for 1936-37 after similar adjustment comes to Rs. 35,34,020 which shows that there was an increase of Rs. 3,59,451 in 1937-38.

The increase under all the heads is due partly to higher consumption and partly to the higher license fees at the auctions as a number of new persons entered the trade.

EXPENDITURE.

14. The total expenditure on the combined Salt and Excise Department during the year [*vide* Imperial Return II exclusive of (1) Rs. 98,988 Refunds and (2) Rs. 24,920 on account of compensation to District Local Boards, was Rs. 3,91,711(3,71,337]. The share chargeable to 6—Excise amounted to 3,19,336 (2,99,069). The percentage of net expenditure to receipts was 8·3 (8.5). The incidence of the total excise revenue per head of population was Rs. 0·93 (0·86).

Fluctuations in the expenditure under each head separately are explained below. It will be seen that nearly two-thirds of the increase was under cost price of opium :—

(1) Pay of Officers and Establishment.	The increase of Rs. 2,265 was due to the payment of difference of pay to one Excise Inspector under suspension who was re-instated and secondly due to expenditure on the Special Parties.
(2) Allowances ..	The increase of Rs. 426 was due to the grant of house rent allowance to the I.C.S. Officer holding the appointment of Superintendent of Salt and Excise, Sind.
(3) Supplies and Services other than rewards.	The increase of Rs. 2,733 was mainly under the head construction and repairs to excise buildings which is an item of a fluctuating nature.
(4) Contingencies and Special charges other than rewards.	The increase of Rs. 751 is due to extra expenditure on advertising the Kotri Distillery Contract twice.

(5) Rewards.	..	There was an increase of Rs. 1,473. Improvement in detection work called for extra rewards.
(6) Cost of opium supplied to Excise Department.		The increase of Rs. 14,321 was due to the increased issue of opium.
Net increase	.. Rs.	21,969

RECOVERIES OF REVENUE BY COERCIVE MEASURES.

15. Coercive measures for the recovery of excise revenue were resorted to in the Districts of Karachi and Hyderabad. The details of the arrears outstanding and collections made during the year and the balance to be recovered are shown in columns 3, 6 and 10, respectively, of Appendix E. The total amount of arrears outstanding at the beginning of the year was Rs. 16,928 out of which Rs. 14,689 were recovered during the year under report. The net arrears recoverable at the end of the year including those of the previous year amounted to Rs. 52,753 the details of which are Karachi Rs. 29,469, Hyderabad Rs. 16,425, Nawabshah Rs. 2,820, Thar Parkar Rs. 1,922 and Dadu Rs. 2,117

NUMBER OF LICENSES.

16. It will be seen from the Imperial return No. III that the following variations in the number of permanent licenses granted for the sale of excisable articles took place during the year under report:—

Kind of license.	Increase.	Decrease.	Explanation.
1. Ordinary Trade and Import license.	1	..	One new license granted in Karachi.
2. Denatured Spirits(Wholesale)	2	..	Three licenses were not renewed in Karachi, one new license granted in Sukkur, 3 in Thar Parkar and 1 in Larkana.
3 Intoxicating Drugs (Wholesale).	2	..	One new lincense granted in Hyderabad and one in Nawabshah.
4. Country Spirit ..	..	2	One new shop was opened in Hyderabad District, 2 shops were closed in Sukkur and one was closed in Larkana District.

Kind of license.	Increase	De-crease.	Explanation.
5. Refreshment Room, Theatre, Bar, etc.	2	...	One new Theatre Bar license was granted in Karachi and one new Hotel license in Hyderabad.
6. Canteen.	1	..	One new licenses was granted in Karachi.
7. Rectified Spirit and Medicated Wines.	1	..	One new license was granted in Karachi and 3 in Sukkur. 3 licenses were not renewed in Larkana.
8. Denatured Spirit (Retail) ..	9	..	One was not renewed in Hyderabad and one in Dadu. 4 new licenses were granted in Nawabshah, 5 in Sukkur, one in Larkana and one in Upper Sind Frontier.
9. Opium	..	2	One shop was closed in Sukkur District and one in Larkana District.
10. Bhang and Ganja (Retail)	..	5	Two shops were closed in Karachi District, 2 in Sukkur District, one in Larkana District and one in Upper Sind Frontier District and one new shop was opened in Hyderabad District.
11. Charas ..	2	..	One new shop opened in Nawabshah District and one new shop was opened in Thar Parkar District.
12. Cocaine and Morphia together.	32	..	19 new licenses were granted in Karachi District, 22 in Hyderabad District 1 in Thar Parkar District. 8 licenses were not renewed in Sukkur District and 2 were not renewed in Larkana District.

Two licenses for the manufacture of perfumes were granted in Karachi Town. The licenses for the sale of essences, numbered to 129 (56 in Karachi 25 in Hyderabad 5 in Nawabshah, 9 in Thar Parkar 121, in Sukkur, 2 in Upper Sind Frontier, 9 in Larkana and 2 in Dadu).

17. *Cultivation of hemp drugs.*—Bhang was cultivated in Bubak in Sehwan Taluka as usual. The figures shown in column 5 of Appendix C represent the area sown during the year, the produce of which will appear in the return of 1938-39. The following was the result of the previous year's sowing as compared with that of the year 1935-36 :—

Year.	Area sown.	Bhang produced in maunds.	Out turn per acre.	
			Mds.	Srs.
1936-37 ..	(Sown in 1935-36) 48 acres and 25 ghuntas.	1,640	33	29
1937-38 ..	(Sown in 1936-37) 49 acres and 38 ghuntas.	1,669	33	15

A special party of six peons was temporarily employed to watch the Bhang cultivation. The cultivators also employed their own watchmen. One acre of land was cultivated under Bhang at the Government Farm, Sakrand, during the year as an experimental measure. The produce was 29 Mds. 14 srs. The cost of cultivation approximately came to Rs. 8-8-0 per maund which compares favourably with the rate charged by the Abadgars at Bubak. This also shows that the maximum rate fixed for Abadgars in Government Resolution, Revenue Department, No. E.-323, dated 21st January 1937, is just.

18. *Hours of sale.*—The opening and closing hours of excise shops remained the same as in the previous year.

19. *Management of Shops.*—Two hundred and eighty-eight (222) cases of various breaches of license conditions were reported during the year. The increase is due to stricter control in Karachi. In 209 cases, the licensees and their agents were penalized under section 55-A of the Bombay Abkari Act and condition 19 of the opium license and in 78 cases they were let off with a warning. Two licensees were prosecuted in Court and convicted.

20. *Excise Advisory Committee.*—The number of Excise Advisory Committees during the year under report was 72. Their activities were confined to suggestions regarding changes in the number of shops, their location and restriction on the hours of sale. Their chief recommendations were as under :—

(1) Opening hours of Opium and Hemp Drugs shops should be changed to 8 a.m. in Summer and 8-30 a.m. in Winter instead of 9 a.m. as at present.

(2) The Country Liquor Shop at Khanpur should be closed.

(3) The Hemp Drugs and Opium shops No. 2 at Kotri to be shifted to Khanpur.

(4) The existing Beer Shop at Kotri to be converted into Foreign Liquor 'on' shop.

(5) Hemp Drugs shop at Butra to be closed.

(6) Closing hours of Country Liquor and Foreign Liquor 'on' and Beer Shops to be fixed at 9-30 p.m. in Winter and 10-30 p.m. in Summer.

(7) Conversion of Country Liquor 'off' Shop at Nimun-jo-Chowk into a Country Liquor 'on' Shop and its removal to Mazooran-jo-Chowk.

(8) Closure of 2 Country Liquor shops at Sukkur and one at Shikarpur.

Proposals Nos. 3, 7 and 8 were accepted by the Government and 1, 2, 4, 5 and 6 were rejected.

21. *Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and dissenminate useful information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

13 (9) issues of excise supplement to the Sind Police Gazette were compiled and edited during the year by the Abkari Inspector, Karachi.

22. *Crime* (*Appendix F*).—The total number of cases detected during the year under report was 505 (389). Of these 308 (206) related to liquor, 135 (156) to intoxicating drugs (Hemp Drugs) and 62 (27) to opium. No case of cocaine was detected. Full details will be found in columns 8, 14, 18 and 29 of Appendix F.

The number of liquor cases showed an increase of 102 as compared with the previous year. The number of cases under "Illicit Distillation" showed an increase of 11. The increase was in Nawabshah and Thar Parkar Districts which was due to the vigilance of the Special Parties posted in Lower Sind. The cases under 'Illicit Possession' and 'Unlicensed sale' increased from 146 to 176. Some of the cases were really of illicit distillation but the offence could not be proved for want of sufficient evidence. Those under 'Illicit Importation' increased from 18 to 67 the credit for which must go to the Special Parties in Upper Sind.

The detected cases represent only a fraction of the crime existing for detection is notoriously difficult and for each case detected a host go undetected. It will not be far wrong to say that a number of persons detected are habitual offenders. Illicit Distillation has proved to be so profitable that it has developed almost into a cottage industry in certain parts of Hyderabad and Nawabshah Districts and the Government will in future have to be prepared to spend on their preventive staff much more freely if they are to recover a really appreciable portion of the revenue which they are being deprived of. The profits of dealing in contraband articles are large and the temptation correspondingly great. Illicit Distillers have become too cautious and their operations are almost entirely driven from the house to the field which makes it next to impossible to prove possession of the stills. The smuggler also is more of an expert now than before. One can only consider it an unfortunate pity that the ingenuity, the skill and the organizing capacity which those people exhibit are not employed to the advantage of the community.

Out of 505 persons prosecuted for various excise offences in the Province during the year under report, convictions were secured in respect of 400 persons. The percentage of convictions was 80.0 (83.03). This would have been higher had it been possible to conduct the cases properly. Some of the Officers are too inexperienced to be pitched against lawyers whose services can now be secured on low fees. Some of the acquittals are merely nominal. To give an instance, one case in Karachi was acquitted as the complainant was absent for a valid reason on the date of hearing.

12 cases against the excise laws were detected independently by the Police and in 9 cases their help was taken by this department.

The total quantity of contraband Opium seized in the whole Province was 2 seers 40 tolas only.

Convictions for drunkenness numbered 27 (8). These cases occurred at places other than licensed premises.

25. *Fines and Rewards.*—The amount of fines imposed by Criminal Courts was Rs. 3,408 (2,360) which works out to less than Rs. 10 per person convicted. This incidentally shows why it is becoming increasingly difficult to combat excise crime. Each offence is for monetary gain and it is only possible to bring a culprit to book when he has been carrying on his nefarious activity for some time. In spite of this, the fines are so low that the culprits can recoup the amount so paid within a week at the most. I regret to have to state that in most cases the sentences passed did not seem to show an appreciation of the gravity of at least some forms of excise crime and the difficulties with which their detection bristles.

The total sum distributed as rewards was Rs. 7,862 (5,899) of which more than half was paid to persons not belonging to the Excise Depratment. The provisions of rewards is a necessary measure because the prospect of a reward is the only inducement to informers to disclose information leading to a clue of any Excise offence. There is practically no public opinion against excise crime and most of the people, if they can help it, will rather side with the offender than with the detecting officer. Private grudge has been another reason leading to disclosing of information but this is a most unreliable sources and can often lead to 'cooked up' cases. The rewards were supplemented by afrinnammas and letters of thanks and appreciation in the following cases :—

1.	Mr. Mahomed Ismail Mahomed Ali Khan, Kakezai, Deputy Superintendent of Salt and Excise, Lower Sind.	Were given letters of appreciation by the Revenue Commissioner for Sind and Mr. Talpur was also given a wrist watch.
2.	Mr. A. E. Delima, Excise Inspector.	
3.	Mr. W.K. Talpur, Excise Inspector	
4.	Mr. Sadhusing Shamsing, Excise Inspector.	
5.	Mr. Nariandas, Khanchand, Assistant Excise Inspector.	
1.	Mr. Jassumal Tarachand ..	Were given letters of thanks by the Superintendent of Salt and Excise, Sind.
2.	Mr. Chandiram. ..	
3.	Seth Shamdas Ratomal ..	
1.	Mukhi Verhomal ..	Were given Afrinnamas by the Deputy Commissioner, Upper Sind Frontier.
2.	Abdul Rahman Khan ..	
1.	Mahomed Rahman Suleman ..	Was given Afrinnama by the Collector of Hyderabad.

The system is a useful means of attracting respectable people to assist the Excise officers.

24. *Assaults on Excise Officers.*—There were two cases in which the excise parties were assaulted but fortunately the assaults were not of a serious nature.

25. *Work of the Staff.*—The work of the Excise staff was satisfactory throughout the year. Every one has shown extra zeal in detection work though some have been more successful than the others. I have received full co-operation from the staff in my work. Mr. Culpeper has been particularly helpful and the credit for whatever success is attained in Karachi must go to him. The detection of Messrs. Talpur and Lakho in Lower Sind and Mr. Nadir Hussain Shah in Upper Sind deserves special praise. The work of Mr. Naraindas was brought to the notice of the department by the Bengal Government for the work done by him in Gharihat Conspiracy Case. The wide experience of Messrs. Jhamumal and Mahomed Ismail was always at my disposal and they have shown by their work how awake they are to the needs of department and I have to record with gratitude the assistance that they always gave.

26. The following statements accompany :—

Appendices A, A (A), C. E, F, G, Provincial,

Statements A and B (Appendices H and I),

Appendix J, and

Imperial Returns I to V.

I have the honour to be,
Sir,
Yours most obedient servant,

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of population in (1) urban areas, (2) rural areas and (3) each district of the Province of Sind during the year 1937-38.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi	1	263,565	46,054	8·39	325,411	2,721	0·40	588,976	48,775	3·98
2	Hyderabad ...	1	101,699	21,792	10·29	561,225	12,737	1·09	662,924	34,529	2·50
3	Nawabshah ...	2	21,337	3,491	7·85	475,275	7,712	0·78	496,612	11,203	1·08
4	Thar Parkar ...	1	10,178	1,547	7·30	457,862	6,276	0·66	468,040	7,823	0·80
5	Sukkur	2	126,946	9,313	3·52	496,878	4,114	0·40	623,824	13,427	1·05
6	Larkana	1	24,698	2,783	5·41	423,959	5,418	0·61	448,657	8,201	0·88
7	Upper Sind Frontier..	1	15,818	2,567	7·79	243,891	1,743	0·34	259,709	4,310	0·80
8	Dadu	1	6,662	777	5·60	330,491	6,828	0·99	337,153	7,605	1·08
	Total ... 1937-38 ...	10	5,70,903	88,324	7·43	3,314,992	47,549	0·69	3,885,895	135,873	1·68
	Total ... 1936-37 ...	10	5,70,903	67,232	5·65	3,314,992	48,776	0·71	3,885,895	116,008	1·43

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*).

Memorandum of country spirit consumption, &c., in certain large towns during the year 1937-38.

Serial No.	Town	Population.	Consumption of country spirit in terms of proof, 1937-38.		Actual realizations.		Total realizations, 1937-38.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
	2	3	4	5	6	7	8
				Drams	Rs.	Rs.	Rs.
1	Karachi ...	263,565	46,054	8·39	4,50,924	1,79,450	6,30,374
2	Hyderabad ...	101,699	21,792	10·29	1,96,756	1,08,700	3,05,456
3	Sukkur ...	64,964	7,171	5·29	67,707	21,310	89,017
4	Shikarpur ...	61,982	2,142	1·66	20,195	10,030	30,225
5	Larkana ...	24,698	2,783	5·41	21,678	7,550	29,228
	Total ...	516,908	79,942	7·42	7,57,260	3,27,040	10,84,300

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX C.

Statement showing the area under hemp drugs cultivation and the intoxicating drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1938:—

Name of the taluka in which permitted.	Cultivation of ganja. No. of villages in which permitted.	Cultivation of ganja. Area cultivated.	Cultivation of bhang. Village in which permitted.	Cultivation of bhang. Area cultivated.	Name of the warehouse in which the drugs are lodged.	Intoxicating drugs brought on accounts during the year 1937-38. Ganja.	Intoxicating drugs brought on accounts during the year 1937-38. Bhang.	Intoxicating drugs brought on accounts during the year 1937-38. Charas.	Excess during the year. Ganja.	Excess during the year. Bhang.	Excess during the year. Charas.
1	2	3	4	5	6	7	8	9	10	11	12
				A. g.		M.s.t.	Md. s. t.	M.s.t.	M.s.t.	Md. s. t.	Md. s. t.
Sehwan ...	...	...	Deh Bubak.	59 27*	Bubak ...	...	1,669 5 40†	...	...	3 8 30	0 4 24
					Karachi ...	...	...	...	0 1 60	...	0 21 75
					Hyderabad ...	...	...	...	...	...	0 3 5
					Sukkur ...	...	...	...	...	...	0 1 18
Total ...	...	...	...	59 27*	...	...	1,669 5 40†	...	0 1 60	3 8 30	0 30 42

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 1st April 1937. Ganja.	Balance at the warehouse on 1st April 1937. Bhang.	Balance at the warehouse on 1st April 1937. Charas.	Drugs imported from other provinces or brought from other warehouses in the Presidency. Ganja.	Drugs imported from other provinces or brought from other warehouses in the Presidency. Bhang.	Drugs imported from other provinces or brought from other warehouses in the Presidency. Charas.	Total (columns 4 to 18). Ganja.	Total (columns 4 to 18). Bhang.	Total (columns 4 to 18). Charas.
1	13	14	15	16	17	18	19	20	21
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	291 19 25	...	...	...	80 9 60	...	1,963 33 15	30 14 4
Karachi ...	0 21 60	...	8 3 65	11 30 0	...	102 24 40	12 17 40	...	111 10 20
Hyderabad ...	0 16 23	...	2 26 65	1 0 0	...	43 9 65	1 16 23	...	45 39 55
Sukkur ...	0 1 0	...	8 26 56	...	...	69 13 35	0 1 0	...	78 1 29
Total ...	0 39 3	291 19 25	19 17 26	12 34 0	...	245 17 40	13 34 63	1,963 33 15	265 25 28

*This denotes area cultivated during 1937-38 while crop will be shown in the return of 1938-39.

Figures shown under Head "Excess during the year" represent gain.

†Produce of 49 acres 38 ghuntas cultivated in 1936-37 but stored during 1937-38.

APPENDIX C.—*concld.*

Name of the warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year.									
	On payment of duty by the licensed vendors in British Districts and Native States.			To other provinces or other warehouses in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction, being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	1,850 12 40	29 33 60	...	7 0 0	...	15 7 20	...	12 27 64* 54 24 20†	0 0 4* ...
Karachi ...	10 29 0	...	101 39 40	...	...	1 5 0	...	0 24 20†	...	4 14 20†
Hyderabad ...	1 12 3	...	44 1 19	...	...	...	...	0 0 5*	...	0 2 71†
Sukkur ...	...	...	70 7 60	...	...	...	...	...	...	0 4 68* 5 37 47†
Total ...	12 1 3	1,850 12 40	246 2 19	...	7 0 0	1 5 0	15 7 20	0 24 20† 0 0 5*	12 27 64* 54 24 20†	0 4 72* 10 14 58†

Name of the warehouse in which the drugs were lodged.	Balance at the warehouse on 31st March 1938.			Warehouse rent.	Approximate selling prices per seer, exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	Md. s. t.	Md. s. t.	Md. s. t.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Bubak ...	...	24 1 31	0 20 20	278 1 0	...	0 6 0	15 0 0
Karachi ...	1 4 20	...	3 31 40	151 3 0	Rs. 3-8 to Rs. 5.	...	Rs. 13 to Rs. 15
Hyderabad ...	0 4 15	..	1 35 45	51 10 0	...	...	...
Sukkur ...	0 1 0	...	1 31 14	126 3 0	...	...	...
Total ...	1 9 35	24 1 31	7 38 39	607 1 0	...	...	...

* This represents depot loss.

† This represents quantities destroyed being useless.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing demands, collections, refunds, remissions and balances of Excise Revenue for the year 1937-38.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi...	15,92,406	...	15,92,406	14,80,696	...	14,80,696	82,241	...	29,469	96,741	15,77,437
2. Hyderabad	8,60,547	9,381	8,69,928	7,73,271	9,381	7,82,652	70,851	...	16,425	67,856	8,50,508
3. Nawabshah	3,30,885	2,350	3,33,235	3,00,890	280*	3,01,170	29,245	...	2,820	25,944	3,27,114
4. Thar Parkar	2,83,411	3,227	2,86,638	2,59,605	3,164	2,62,769	21,947	...	1,922	20,636	2,83,399
5. Sukkur...	4,37,814	...	4,37,814	4,04,527	825	4,05,352	32,462	...	...	34,316	4,39,668
6. Larkana	1,92,680	...	1,92,680	1,78,903	...	1,78,903	13,777	...	...	13,964	1,92,867
7. Upper Sind Frontier ...	70,398	...	70,398	65,239	...	65,239	5,159	...	...	6,166	71,405
8. Dadu	63,312	1,970	65,282	45,361	1,039	46,400	16,765	...	2,117	14,726	61,126
Total ...	38,31,453	16,928	38,48,381	35,08,942	14,689	35,23,181	2,72,447	...	52,753	2,80,343	38,03,524

*This represents excess recovery.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (*a*) the number of offences against the Abkari Laws in each district of the Province of Sind, detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (3) offences relating to cocaine, and (*b*) number of cases under the Opium Act investigated during the year 1937-38:—

Number.	District.	Cases detected (Abkari).																Total (Abkari).	Cases in which convictions were obtained.	Cases detected (opium).								Quantity of contraband opium seized.
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.						Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (opium).	
		Illicit distillation and possession of implements, &c., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
																													S. t. g.
1	Karachi ...	3	...	8	11	5	20	...	...	7	11	...	18	...	...	...	...	38	34	...	...	8	...	3	...	1	11	23	0 69 0
2	Hyderabad ...	33	2	65	1	8	109	...	...	29	6	..	35	...	...	...	...	144	80	1	...	6	...	...	...	...	...	7	0 13 0
3	Nawabshah ...	12	1	15	2	...	30	2	...	1	5	...	8	...	...	...	...	38	38	2	...	3	...	...	...	...	...	5	1 7 0
4	Thar Parkar ..	3		7	...	...	10	...	...	...	1	...	1	...	...	...	...	11	...	...	...	20	...	...	...	...	...	20	0 9 0
5	Sukkur ...	1	64	23	...	...	88	...	6	9	7	...	22	...	...	...	...	110	101	...	...	1	...	...	...	2	...	3	0 2 0
6	Larkana ...	...	...	17	...	...	17	2	..	33	1	...	36	...	...	...	...	53	49	...	...	...	...	...	...	...	...	...	...
7	Upper Sind Frontier. ...	...	...	22	1	1	24	...	...	6	1	1	8	...	...	...	...	32	29	...	...	2	...	...	...	...	...	2	0 15 0
8	Dadu	1	...	9	...	...	10	1	...	3	3	...	7	...	...	...	...	17	16	...	...	2	...	...	...	...	...	2	0 4 0
	Total. 1937-38 ...	53	67	161	15	12	308	5	6	88	35	1	135	...	...	...	...	443†	347	3	...	42	...	3	...	3	11	62*	2 40 0
	1936-37 ...	42	18	126	20	...	206	11	1	88	54	2	156	...	...	...	...	362	299	...	1	20	...	1	...	1	4	27	4 9 0

* Out of these 5 were acquitted and 4 are pending.

† Out of these 20 were acquitted, 26 disposed of under final report, 14 compounded and 36 are pending.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licences for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1937-38

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their licence.
	on licensed premises.	Elsewhere.		
1	2	3	4	5
Karachi	...	27	...	...
Hyderabad	...	...	...	...
Nawabshah	...	...	...	...
Thar Parkar	...	...	...	...
Sukkur	...	...	..	...
Larkana	...	...	...	...
Upper Sind Frontier ...	...	...	...	...
Dadu	...	...	..	...
Total ... 1937-38 ...	...	27	...	...
1936-37 ...	...	8	...	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Province of Sind during the year 1937-38.

Name of District.	Licences for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licences for wholesale vend of spirits manufactured in Sind to the trade.			Licences for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Number of licences.	Spirits and fermented liquors sold thereunder.								Number of licences.	Quantity of spirit sold thereunder.		Number of licences.	To other licensed vendors.		To the public.		
		To other licensed vendors.				To the public.												
		Imported.			Beer made in India.	Imported.			Beer made in India.		To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
1. Karachi	15	18,650	81,776	6,12,680	5,336													
2. Hyderabad																		
3. Nawabshah																		
4. Thar Parkar																		
5. Sukkur													2	1,000				
6. Larkana																		
7. Upper Sind Frontier ...																		
8. Dadu																		
Total ... 1937-38	15	18,650	81,776	612,680	5,336								2	1,000				
Total ... 1936-37	14	20,316	80,550	576,028	7,448								2	1,500				

(Sd.) V. T. DEHEJIA.
Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

APPEN

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits during the

Name of District.		Foreign spirits and											
		Sold under shop licences.								Sold under hotel or dak bungalow licences.			
		On fixed fees.				On fees determined by auction.							
			Sales thereunder.				Sales thereunder.				Sales thereunder.		
		No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Wines.	Spirits.	Beer.
1		2	3	4	5	6	7	8	9	10	11	12	13
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	I ...	55	3,680	16,641	1,56,798	10	98	2,480	40,578	7	190	684	7,608
Hyderabad	II ...	9	194	5,102	24,252	4	42	1,220	17,371	2	6	271	4,718
Nawabshah	III ...	9	21	578	3,359	...	...	...	...	...	...	...	...
Thar Parkar	IV ...	3	34	537	3,082	1	...	400	4,000	...	...	...	...
Sukkur	V ...	11	180	2,011	6,877	4	14	150	7,009	...	...	...	...
Larkana	VI ...	1	22	326	2,634	...	...	...	...	...	...	...	...
Upper Sind Frontier.	VII ...	1	6	143	686	1	...	...	887	...	...	...	...
Dadu	VIII ...	5	16	295	3,038	1	...	...	1,648	...	...	...	...
Total for 1937-38	...	88	4,153	25,636	2,00,726	21	154	4,250	71,493	9	196	955	12,326
Total for 1935-37	...	82	4,156	24,783	1,58,697	22	170	4,464	73,506	11	232	1675	27,103

I This includes 20 foreign liquor 'OFF', 4 refreshment rooms, 5 theatre bars, 9 Canteens, 14 clubs.

II This includes 5 'OFF', 2 canteens and 2 clubs.

III All are foreign liquor 'OFF'.

IV This includes 2 'OFF' and 1 club.

V This includes 6 'OFF' and 5 clubs.

VI This is an 'OFF' shop.

VII This is an 'OFF' shop.

VIII This includes 4 'OFF' and 1 club.

DIX I.

STATEMENT B.

and fermented liquors in the Province of Sind year 1937-38.

fermented liquors.				Spirits made in India in private distilleries.							Spirits made in Out-stills.	
Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	No. of vendors connected with the out-still.	Quantity sold by them.
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	...	8	108									
2	1	35	515									
1	...	15	195									
1	...	1	62									
3	2	29	320									
...	...	...	...									
...	...	...	...									
1	1	10	146									
9	4	98	1,346									
9	6	96	1,595									

3 restricted 'OFF'.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1937-38.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U. P. liquor.		Consumption.			
				1936-37.		1937-38.	
				15° U. P.	40° U. P.	15° U. P.	40° U. P.
1	2	3		4	5	6	7
		1936-37.	1937-38.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi	...	...	27,494	11,118	36,966	28,924
2	Hyderabad	...	...	36,710	1,519	39,281	1,901
3	Nawabshah	...	...	13,985	342	13,007	246
4	Thar Parkar	...	...	10,236	519	8,952	357
5	Sukkur	...	...	16,073	559	15,360	618
6	Larkana	...	...	7,272	149	9,593	80
7	Upper Sind Frontier ...	...	...	4,141	41	5,034	53
8	Dadu	...	...	10,415	138	8,847	144
	Total ...	...	...	1,26,326	14,385	1,37,040	32,323

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I.

REVENUE FOR 1937-38.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District.	Country spirits.						Country fermented liquors			
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.	Tari tree tax receipts.	Other receipts from tari (licence fees, &c.)	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
Karachi ...	4,67,038	...	2,10,470	6,86,508	...	6,86,508	1,126	12,414	...	13,540
Hyderabad ...	3,18,147	...	1,49,505	4,67,652	...	4,67,652	836	3,397	...	4,233
Nawabshah ...	1,05,949	...	49,867	1,55,816	...	1,55,816	...	...	...	...
Thar Parkar ...	87,866	...	30,175	1,18,041	...	1,18,041	...	...	...	...
Sukkur	1,97,080	...	38,569	1,65,649	...	1,65,649	256	32,60	...	3,516
Larkana	65,798	...	16,651	82,449	...	82,449	...	...	...	...
Upper Sind Frontier ...	40,334	...	9,393	49,727	...	49,727	...	...	...	...
Dadu	71,407	...	25,987	97,394	...	97,394	...	539	...	539
Total ...	12,92,619	...	5,30,617	18,23,236	...	18,23,236	2,218	19,610	...	21,828
Total of previous year...	11,06,944	...	4,89,500	15,96,444	...	15,96,444	...	30.903	..	30,903

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including denatured spirits and medicated wines.					
	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Permit fees on denatured spirit.	Licence fees for commercial spirits.	Total of columns 19 to 22.
1	12	13	14	15	16	17	18	19	20	21	21 (a)	22	23
Karachi ...	43	...	43	...	4,43,751	4,43,751	11,43,842	...	...	...	2,335	34,843	37,178
Hyderabad ...	...	7,084	7,084	...	45,989	45,989	5,24,958	...	...	...	...	617	617
Nawabshah ...	...	...	...	...	4,138	4,138	1,59,954	...	...	...	...	70	70
Thar Parkar ...	...	...	...	...	9,787	9,787	1,27,828	...	...	...	34	40	74
Sukkur ...	103	9,004	3,107	1,947	16,984	18,931	1,91,203	...	...	...	3,345	1,308	4,653
Larkana ...	...	...	...	...	2,524	2,524	84,973	...	...	...	...	327	327
Upper Sind Frontier.	573	254	827	...	725	725	51,279	...	...	...	...	14	14
Dadu ...	...	1,006	1,006	...	3,605	3,605	1,02,544	...	...	...	...	9	9
Total ...	719	11,348	12,067	1,947	5,27,303	5,29,450	23,86,581	...	...	...	5,714	37,228	42,942
Total of previous year.	1,082	9,363	10,445	6,860	4,77,544	4,84,404	21,22,196	...	...	...	...	34,992	34,992

* Includes duty on Pachwai.

IMPERIAL RETURN I—*contd.*

Name of District.	Sale proceeds of excise opium.		Opium.				Hemp drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than excise opium.	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
Karachi	10,313	21,839	...	55,036	...	87,188	...	9,300	...	52,856
Hyderabad	25,272	52,735	...	36,690	...	1,14,697	...	1,250	...	52,023
Nawabshah	7,259	16,841	...	16,998	...	41,098	...	...	...	29,991
Thar Parkar ...	32,732	42,244	...	27,256	...	1,02,232	...	20	...	26,166
Sukkur	20,773	46,081	...	26,081	...	92,935	...	560	...	37,280
Larkana	6,862	15,402	...	9,054	...	31,318	...	...	...	20,326
Upper Sind Frontier ...	2,060	4,666	...	3,377	...	10,003	...	...	...	5,800
Dadu	4,852	11,065	...	7,793	...	23,710	...	...	...	21,176
Total ...	1,10,123	2,10,773	...	1,82,285	...	5,03,181	...	11,130	...	2,45,618
Total of previous year...	1,03,610	2,06,898	...	1,70,509	...	4,81,017	...	7,420	...	2,58,709

Name of District.	Hemp drugs.								License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Sale proceeds. Bhang.		License fees, wholesale and retail, from			Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.		
	Cost price.	Duty.	Ganja.	Charas.	Bhang.					
1	34	35	36	37	38	39	40	41	42	43
Karachi	...	5,910		63,406		...	...	1,31,532	...	1,354
Hyderabad	...	28,950		68,734		...	...	1,50,957	...	238
Nawabshah	...	5,915		48,199		...	...	84,105	...	649
Thar Parkar... ...	...	1,291		24,870		...	...	52,347	...	234
Sukkur	...	34,125		59,058		...	...	1,31,023	...	590
Larkana	...	18,934		25,379		...	...	64,639	...	157
Upper Sind Frontier ...	...	1,740		8,913		...	...	16,453	...	94
Dadu	...	7,948		26,689		...	...	55,813	...	92
Total ...	...	1,04,813		3 25,308		...	...	6,86,869	...	3,408
Total of previous year ...	...	1,01,122		3,15,888		...	...	6,85,139	...	3 360

NOTE.—License fee realized from DD1 and DD2 licenses amounted to Rs. 430-8-0 out of which Rs. 312 are included in column 25 and Rs. 6 in column 27. The remaining Rs. 12-8-0 were realized in Larkana district annas 8 being credited in excess by the licenses which he did not get refunded. This amount has not been shown in the reports as reported by the Collector.

IMPERIAL RETURN I—*concld.*

Name of District.	Government commercial undertakings to which Chapter 2 of the Account Code applies.			† Miscellaneous.	Grand total of columns 2 to 47.	Deduct from column 48.		Total net Excise Revenue in the year.
	Recoveries of investments in ...	Recoveries of indirect charges from ...	Profits from ...			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
Karachi	...	...	...	1,589	14,02,683	97,008	93,363	12,12,312
Hyderabad	...	...	...	1,832	7,93,299	46	32,742	7,60,511
Nawabshah	...	...	...	425	2,86,301	280	6,910	2,79,111
Thar Parker ...	...	...	...	682	2,83,397	87	19,522	2,63,788
Sukkur	...	...	...	827	4,21,231	696	21,531	3,99,004
Larkana	...	...	...	347	1,81,761	129	10,683	1,70,949
Upper Sind Frontier ...	...	...	...	188	78,031	...	7,805	70,226
Dadu	...	...	...	940	1,83,108	742	15,422	1,66,944
				6,830	36,29,811	98,988	2,07,978	33,22,845
							* 1,11,358	* 1,11,358
				...	...	...	...	32,11,487
				† 2,18,803	2,18,803	...	...	2,18,803
Total ...	...	...	...	2,25,633	38,48,614	98,988	3,19,336	34,30,290
				* ...	...	...	§ 24,920	...
Total of previous year ...	...	...	...	97,849	35,21,553	99,317	2,99,069	31,23,167
				...	...	...	§ 24,920	...

* Cost of opium supplied to Excise Department.

† Gain on sale proceeds of country liquor.

§ Contribution to District Local Boards (Government Resolution, Revenue Department, No. 4042-C./24, dated the 12th February 1926.)

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

IMPERIAL

EXPENDITURE

Name of district.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.			Contingencies and special charges other than rewards.			Rewards.
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.	Salt manufacture, &c.	Combined Salt and Excise Departments.	Conveyance of excise opium.	
			Salt.	Excise.					
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	91,737	16,307	4,154	408	4,963	...	7,745	110	3,029
Hyderabad	26,922	8,460	...	3,046	248	...	1,295	889	1,485
Nawabshah...	6,071	2,585	...	...	...	...	1	120	396
Thar Parkar	16,501	7,316	966	...	869	...	372	384	459
Sukkur	20,239	6,232	...	249	280	...	539	223	788
Larkana	9,749	3,964	...	...	...	...	5	91	404
Upper Sind Frontier	6,702	3,072	...	...	...	...	5	...	627
Dadu	13,318	4,763	...	609	680	...	225	68	674
Total for the year 1937-38 ...	1,91,239	52,699	5,120	4,312	7,040	...	10,187	1,894	7,862
Three-fourth portion of the combined expenditure chargeable to VI—Excise.	1,43,430	39,525	...	4,312	5,280	...	7,640	1,894	5,897
Total of the year 1936-37	1,88,220	52,132	6,547	1,654	6,910	...	9,692	1,514	5,899
Three fourth portion of the combined expenditure chargeable to VI—Excise.	1,41,165	39,099	..	1,654	5,205	...	7,269	1,514	4,424

N. B.—The total cost of opium supplied to the Excise Department during the year is to be shown in lump in column 11,

RETURN II.

FOR 1937-38.

Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.				Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges / Combined Salt and Excise.	Debitable to VI—Excise.
				Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on		
11	12	13	14	15	16	17	18	19	20	21	22
Rs	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	...	...	...	..	...	1,23,462	93,363
	...	...	...	...	...	...	...	...	...	42,345	32,742
	...	...	...	...	...	...	...	...	...	9,173	6,910
	...	...	...	...	24,920*	...	...	...	...	26,867	19,522
97,037†	...	...	...	...	...	...	...	...	...	28,560	21,531
	...	...	...	...	...	...	...	...	...	14,213	10,683
	...	...	...	...	...	...	...	...	...	10,406	7,805
	...	...	...	...	...	...	...	...	...	20,337	15,422
...	...	...	...	...	24,920*	...	...	...	...	2,80,353	2,07,978
										(i) Add cost of opium ...	1,11,358
											3,19,336†
1,11,358	...	...	...	...	24,920*	...	...	...	...	.....	...
97,037	...	...	...	...	24,920*	...	...	...	...	2,72,598	2,00,330
										(i) Add cost of opium.	97,037
										(ii) Add † portion of pay and allowances of Superintendent, Salt Revenue for Sind, *Vide* G. R., R. D., No. 7262/28, dated the 12th October 1932.	1,702
97 037	...	...	...	...	24,920*	...	...	...		.....	...

*Contribution to Local Boards is shown in lump sum, *vide* column 16. † Exclusive of the amount shown in column 16.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

Division and district.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of								Country liquors. Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.	Number of tappers licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent.)	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, &c.) (ordinary licences.)	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	16	8	...	...	1	...	...	27	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	2	...	...	2	...	...	38	...	...	...	...	..	...
Nawabshah ...	...	...	...	...	...	...	...	...	...	1	...	...	26	...	...	...	...	...	...
Thar Parkar... ...	...	...	...	...	...	...	8	...	...	...	...	...	25	...	...	...	...	...	...
Sukkur	...	...	...	...	...	2	2	...	...	5	...	...	36	...	...	2	...	...	...
Larkana	...	.	...	...	...	...	5	...	...	3	...	...	25	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	..	...	...	1	...	...	1	...	...	21	...	...	...	...	...	...
Dadu	..	1	...	...	...	...	...	...	...	...	...	...	22	...	...	1	...	...	...
Total ...	...	1	...	...	...	17	26	...	...	13	...	...	220	...	...	9	...	...	...
Total of previous year ...	...	1	...	..	...	16	24	...	...	11	...	...	222	...	...	9	...	...	..

RETURN III.

LICENCES.

Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
														DD 1	DD 2	DD 3	
...	10	23	30	9	1	294	...	30	57	20	28	14	26	16	42	20	.
1	3	5	4	2	2	2	...	4	31	43	45	14	45	3	32	4	...
...	...	3	...	...	1	...	...	...	16	34	38	20	38	...	..	...	...
...	1	2	1	...	1	1	...	...	14	52	31	19	31	1	...	6	...
3	1	6	5	...	3	...	...	8	24	50	58	19	58	5	5	13	...
...	...	1	...	...	...	...	...	...	10	26	56	11	56	...	...	...	...
1	...	1	...	...	...	...	...	..	5	15	19	8	19	...	...	...	...
1	...	4	1	...	1	...	...	...	6	30	36	11	36	...	...	..	...
6	15	45	41	11	9	297	...	42	163	270	309	116	309	25	79	43	...
6	15	45	39	10	9	314	...	41	154	272	314	114	314	24	45	46	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL

CONSUMPTION, RATES

Name of district.	Country spirits.							Foreign liquors.					Commercial spirits		
	Issues in Imperial gallons.				Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.			Liquors manufactured in India and classed as foreign liquors.				
	At strength of 15° U. P.	At strength of 40° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns, 2, 3 and 4.				Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons London proof.	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Karachi ...	36,966	28,915	...	48,770	15° U. P. Rs. 8 per Imperial gallon and 40° U. P. Rs. 6-4-0 per Imperial gallon.	Strong plain Rs. 2-8-0. Weak plain Rs. 1-10-0. Strong flavoured Rs. 2-10-0 Weak flavoured Rs. 1-12-0. Extra superior flavoured strong Rs. 3-2-0	No fixed selling prices have been prescribed.	14,604	3,968	2,01,842	258	3,250	30	21,061	1,606
Hyderabad ...	37,985	1,901	...	33,428				4,873	243	44,758	97	2,098	9	7,760	76
Nawabshah ...	13,031	246	...	11,224				415	21	3,210	30	344	...	1,576	...
Thar Parkar ...	10,404	357	...	9,057				688	34	7,144	17	...	...	1,230	...
Sukkur ...	15,347	618	...	13,416				1,552	196	13,560	90	646	28	4,683	32
Larkana ...	8,253	80	..	7,063				244	22	2,634	...	...	...	1,131	...
Upper Sind Frontier.	5,069	65	...	4,342				107	6	1,573	...	...	...	340	...
Dadu ...	8,782	203	...	7,580				228	17	4,832	3	...	...	891	...
Total ...	1,35,837	32,365	...	1,34,880	...	...	...	22,709	4,507	2,79,553	495	6,338	67	38,672	1,714
Total of previous year.	1,24,321	14,286	..	1,14,248	...	...	...	20,163	4,724	2,52,876	855	8,025	31	39,618	1,193

RETURN IV.

OF DUTIES AND PRICES.

Opium and other drugs.																										
Issues in sers of excise opium	Retail sales, in sers of other opium (e.g. Punjab grown, Punjab Hill States and Malwa).	Wholesale price of opium to retail vendors per ser.		A average retail price of opium per ser.	Charas.					Ganja.				Bhang.				Sales of cocaine in lb.-oz. and grs.							
		Cost price.	Duty.		Sales of morphia in lb. oz. grs.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers.	Cost price per ser.	Duty per ser.	Retail price per ser.	Sales in sers of bhang and its preparations.	Cost price per ser.	Duty per ser.	Retail price per ser.								
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35								
		Rs.	Rs.		lbs. oz. grs.			Rs.	Rs.		Rs.	Rs.					Rs	Lbs.	oz.	grs						
537	...	Rs. 18-15-0 per ser	† Rs. 20-9-0 ‡ Rs. 40-9-0	† No fixed selling prices have been prescribed (G. No. 4042-C./24, dated 27th August 1927).	2 10 0	1,984	...	25	...	466	...	20	No fixed selling prices have been prescribed (G. No. 4042-C./24, dated 27th August 1927).	3,464	...	1-8	No fixed selling prices have been prescribed (G. No. 4042-C./24, dated 28th July 1927).	1	12	0						
*527																										
1,300	...				0 7 422	2,245	...	25	...	30	...	20		15,014	...	1-8		0	14	138½						
*1,299																										
402	...				...	1,197	...	25	...	4	...	20		9,024	...	1-8			...							
*372																										
1,623	...				...	1,254	...	25	...	28	...	20		2,683	...	1-8			...							
*1,617																										
1,225	...				0 15 28	1,574	...	25	...	25	...	20		20,796	...	1-8		1	9	21						
*1,127																										
371	...				0 14 26	826	...	25	...	...	...	20		11,937	...	1-8			...							
*369																										
111	...				...	252	...	25	...	...	...	20		1,820	...	1-8			...							
*111																										
260	...				...	848	...	25	...	3	...	20		6,187	...	1-8			...							
*260																										
5,829	...	...	...	...	4 15 38½	10,179	...	...	...	554	...	...	...	70,925	...	...	...	4	3	159½						
*5,682																										
5,641	...	...	...	...	6 7 210	10,173	...	...	...	350	...	...	...	68,129	...	...	...	4	1	408						
*5,539																										

* Denotes consumption of opium.

† For desert area in Thar Parkar district.

‡ For rest of Sind.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Imports and Exports of excisable articles of different (*a*) on payment of duty

Description of excisable articles.	Imports.					
	Duty-paid.					
	From—		From—		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
	2	3	4	5	6	7
Charas	...	...	...	...	...	...
Bhang	...	...	...	...	...	...
Ganja	...		...	...	...	..
Cocaine	...	...	...	..	...	...
Morphia	...	...	...	...	...	...
Indian made Foreign Liquor.	Beer gls.	Wines gls.	Spirits gls.			
European Manufacture	...	..	...	...	...	...
Punjab	...	...	...	...	...	...
Baluchistan	..	...	..	...	...	...
United Provinces	...	...	...	...	...	...
N. W. F. Provinces	...	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Bengal	...	...	...	...	...	...
Rajputana	..	...	...	...	...	...
Madras	...	...	...	...	...	...
Khairpur Mirs	...	...	...	...	...	...
Bahawalpur State	...	...	..	...	...	...
Patiala State	...	...	...	...	..	...
Marwar State	...	...	...	...	...	...
Europe	...	...	...	...	...	...
Total ...	...	...	...	..	...	...

RETURN IV-A.

descriptions from and to other British Indian Provinces—
and (*b*) in bond.

			EXPORTS.									
	In bond.		Duty paid.						In bond			
From—			To—		To—		Total.		To—	To—		Total.
	From.	Total	Quantity.	Amount of duty.	Quantity	Amount of duty.	Quantity.	Amount of duty.				
8	9	10	11	12	13	14	15	16	17	18		19
	Mds. sers tola											Mds. s t
Punjab ..	215 28 55			...	...	...	...	...	Bal	u-		7 0 0
A. Nagar.	...		...	...	...	...	...	...	chist	an.		...
...	11 35 60		U. Pro	vinces	Quetta	Punjab	Indian States	N. W. Frontier	...	...		...
...	...		216	grains.	293 grains.	1,760 grains.	1577 grains	Dispensary.	...	...		...
...	...		...	...	...	2,728	395	114	grains.	...		...
			Beer gls.	Wines gls.	Spirits gls.							
...	...		132,646	6,046	18,838	...	...	...	.	...		...
...	...		41,118	1,746	5,416	...	...	...	...	...		...
...	...		6,346	1,562	4,138	...	...	...	...	...		...
...	...		83,016	1,724	8,208	...	...	...	...	...		.
..	...		70	4	128	...	...	...	...	...		...
...	...		4,874	382	2,596	..	..	...	...	..		...
...	...		1,072	58	62	...	...	...	...	...		..
...	...		2	22	6	...	...	...	...	...		...
...	...		5,188	348	1,310	...	...	...	...	...		...
...	..		...	2	2	..	...	...	...	...		.
...	...		788	6	116	...	...	...	...	...		...
...	...		292	4	68	...	...	...	...	...		.
...	...		296	4	362	...	...	...	...	...		...
...	...		96	...	4	.	..	...	...	...		...
...	...		1,784	36	12	...	..	..	.	...		
...	...		279,588	11,944	41,266	...	..	...	...	...		.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Division and district.	Area in square miles.			Population (in thousands.)			Number of square				
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.			Opium.	
							Out-still area.	Distillery area.			
1	2	3		4	5		6	7		8	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
Karachi	...	75	8,531	...	264	325	...	4·69	775·55	10·71	656·23
Hyderabad	...	17·43	4,625·57	...	102	561	...	1·34	185·02	1·34	154·19
Nawabshah ...	...	1·50	3,888·50	...	36	461	...	0·25	194·43	0·30	134·09
Thar Parkar ...	...	1	13,636	...	14	454	...	0·33	619·82	0·33	278·29
Sukkur	...	11	5,599	...	127	497	...	0·78	254·51	0·65	169·67
Larkana	...	24	2,510	...	41	407	...	3·43	139·44	6·00	114·09
Upper Sind Frontier ...	...	3	2,112	...	16	244	...	0·6	132·00	3	150·86
Dadu	...	17·19	4,837·76	...	23	314	...	3 44	284·57	3·44	193·51
Total ...	...	150·12	45,739·83	...	623	3,263	...	2·18	302·91	2·73	212·74
Total of previous year...	...	150·12	45,739·83	...	623	3,263	...	2·17	298·95	2·91	210·78

RETURN V.

miles per shop.						Number of shops per 10,000 of population.				
						Country spirit.				
Gañja.		Charas.		Bhang.		Out-still area.	Distillery area.		Opium.	
9		10		11		12	13		14	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
5·36	710·92	15·00	947·89	5·36	710·92	...	0·61	0·34	0·27	0·40
1·25	149·21	2·91	578·20	1·25	149·21	..	1·27	0·45	1·27	0·53
0·30	117·83	0·30	243·03	0·30	117·83	....	1·67	0 43	1·39	0·63
0·33	4·87	0·50	802·12	0·33	487·00	...	2·14	0·48	2·14	1·08
0·61	139·98	1·38	509·00	0·61	139·98	...	1·10	0·44	1·34	0·66
3·43	51·22	6·00	358·57	3·43	51·22	...	1·71	0·44	0·98	0·54
1·5	124·24	1·5	282·00	1·5	124·24	..	3·13	0·66	0·63	0·57
3·44	156·06	4·30	691·11	3·44	156·06	...	2·17	0·54	2·17	0·80
2·21	189·79	4·17	564·68	2·21	189·79	...	1·11	0·46	0·88	0·66
2·21	185·93	4·17	586·41	2·21	185·93	...	1·11	0·47	0·88	0·67

Division and district.	Number of shops per 10,000 of population—*contd.*						Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Ganja.		Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja	Charas.	Bhang.
	15		16		17		18	19	20	21	22
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
Karachi ...	0·53	0·37	0·19	0·28	0·53	0·37	11·19	0·09	0·08	0·34	0·44
Hyderabad ...	1·37	0·55	0·59	0·14	1·37	0·55	6·21	0·20	0·005	0·34	2·26
Nawabshah ...	1·39	0·74	1·39	0·35	1·39	0·74	2·67	0·07	0·0008	0·24	1·82
Thar Parkar ..	2·14	0·62	1·43	0·37	2·14	0·62	1·99	0·35	0·006	0·27	0·57
Sukkur ...	1·42	0·80	0·63	0·22	1·42	0·80	2·56	0·18	0·004	0·25	3·33
Larkana ..	1·71	1·20	0·98	0·17	1·71	1·20	2·16	0·08	...	0·18	2·68
Upper Sind Frontier.	1·25	0·70	1·25	0·25	1·25	0·70	1·96	0·04	...	0·10	0·70
Dadu ...	2·17	0·99	1·74	0·22	2·17	0·99	2·67	0·08	0·0009	0·25	1·84
Total ...	1·09	0·74	0·58	0·25	1·09	0·74	4·36	0·15	0·01	0·26	1·83
Total of previous year.	1·08	0·75	0·58	0·24	1·08	0·75	3·62	0·14	0·009	0·26	1·75

RETURN V.—*concld.*

Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise revenue per head of population (based on column 48 of Imperial Return 1).
Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
9·76	4·32	14·08	40·67	102·49	143·16	...	...	...	11·51	10·73	22·24	...	...	...	2·38
9·52	4·47	13·99	40·57	28·22	68·79	...	...	...	4·76	3·98	8·74	...	...	...	1·20
9·44	4·44	13·88	41·89	42·28	84·17	...	...	...	3·51	4·71	8·22	...	...	...	0·58
9·70	3·33	13·03	26·03	16·79	42·82	...	...	...	6·93	6·28	13·21	...	...	...	0·61
9·47	2·87	12·34	37·62	21·29	58·91	...	...	...	3·21	2·64	5·85	...	...	...	0·68
9·32	2·36	11·68	41·51	24·40	65·91	...	...	...	3·08	1·99	5·07	...	...	...	0·41
9·29	2·16	11·45	41·14	30·42	71·56	...	...	...	3·64	4·30	7·94	...	...	...	0·30
9·42	3·43	12·85	42·56	29·97	72·53	...	...	...	4·14	3·79	7·93	...	...	...	0·54
9·58	3·93	13·51	36·16	31·27	67·43	...	...	...	4·43	3·98	8·41	...	...	...	0·93
6·69	4·28	13·97	36·68	30·23	66·91	...	...	...	4·69	4·02	8·71	...	...	...	0·86

Under column 26, the difference between the issue price to retail vendors and the cost price per seer is to be shown.
As Ganja, Charas and Bhang are sold combined no separate Vend fee under each head is available.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Annual Report:
Report on the Administration of the Excise Department in Sind for the year 1937-38.

GOVERNMENT OF SIND.

REVENUE DEPARTMENT.

RESOLUTION NO.B.-8038(*a*).

Sind Secretariat, Karachi, 17th December 1938.

Read report on the Administration of the Excise Department in Sind for the year 1937-38 received from the Revenue Commissioner for Sind.

RESOLUTION.—Recorded.

2. Government are pleased to express appreciation of the work of Mr. V. T. Dehejia and his staff during the year under review.

By order of His Excellency the Governor,

G. F. S. COLLINS,
Secretary to Government.

To

The Revenue Commissioner for Sind.
All Collectors in Sind.
The Deputy Commissioner, Upper Sind Frontier.
The Superintendent of Salt and Excise, Sind.
The Inspector-General of Police, Sind.
The Secretary to the Governor.
The Comptroller, Sind.
The Political and Miscellaneous Department.
The Finance Department and Home Department.
The Government of India (by letter).
The High Commissioner for India, London (with copies of reports) (by letter).

KARACHI: PRINTED AT THE GOVERNMENT PRESS.

ADMINISTRATION REPORT

OF THE

EXCISE DEPARTMENT IN SIND

FOR THE YEAR

1938-39

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No. P.-31-B. (39).

GENERAL DEPARTMENT.

OFFICE OF THE REVENUE COMMISSIONER FOR SIND

Karachi, 5th December 1939.

Subject.—*Excise Administration Report for the year* 1938-39.

MEMORANDUM.

The Revenue Commissioner has the honour to forward the Report submitted by the Superintendent of Salt and Excise, on the administration of the Excise Department in Sind for the year 1938-39 and to make the following observations.

2. The feature of the year has been that, while there has been a very substantial reduction in the consumption of country liquor (17 per cent.), foreign liquor (6 per cent.), charas (22 per cent.) and toddy (32 per cent.) the total revenue was not diminished and in fact showed a slight increase. The main reason for the decrease in consumption was the increase in duties, but it must also be in part attributed to the closure of a substantial number of shops and to other temperance measures such as early closure. There is thus cause for considerable satisfaction that, while the temperance measures of Government have met with the fullest success, the increase in duties has been equally successfully adjusted so as to involve no loss in the income on which the revenues of the Province so much depend.

Contry liquor.

3. Coming to details, the consumption of country liquor for which the duty was increased from Rs. 8 to Rs. 9 per proof gallon of 15 U. P. liquor, fell from 1,35,873 to 1,12,695 proof gallons. The decrease took place in all districts and more specially in Karachi where the figure was 8,127 gallons.

Foreign liquor.

4. There was an increase of 31,768 gallons in the imports by sea of fermented liquor and a decrease of 40,427 gallons in those of wines, liquors, potable and non-potable spirits. The increase in the former was mainly due to large imports of bottled beer from the United Kingdom and Germany, while the decrease under the latter was due to the carrying over of surplus stocks of the preceding year.

The consumption of foreign liquor fell by 16,661 gallons under fermented liquors, 742 gallons under wines and 1,107 gallons under potable spirits due to increase in vend and license fees. The Karachi district showed the largest decrease of 7,000 gallons under fermented liquors and 700 gallons under spirits and the special reason in this case was the transfer of troops from Karachi itself. On the other hand the income from this source rose to Rs. 6,12,623 compared with Rs. 5,84,459 in the preceding year.

5. The consumption of intoxicating drugs compares with that in the preceding two years as under :—

Intoxicating drugs.

Year.	Bhang seers.	Ganja seers.	Charas seers.
1936-37	68,129	350	10,173
1937-38	70,925	554	10,179
1938-39	72,104	532	7,861

The increase in the consumption of bhang was due to greater vigilance shown by the excise staff in detecting cases of smuggling of Kalat bhang and enforcing maximum selling prices. The decrease in the consumption of charas was due to high selling prices consequent on increase in duty. The decrease in the consumption of ganja being small calls for no remarks.

Toddy.

6. As anticipated in paragraph 5 of the Commissioner's review on the last year's report, there was a very substantial fall in the consumption of toddy due to fixation of the minimum selling price at 4 annas a bottle as against 2 annas a bottle in the preceding year, the figure being 53,147 gallons compared with 77,239 gallons in the previous year.

Opium.

7. There was an increase in the consumption of opium from 5,682 seers in the preceding year to 6,085 seers during the year under report. This was due mainly to keen competition among the licensees and larger sales in the last month of the year due to increase in the issue price with effect from 1st April 1939. It calls for no remarks.

Financial.

8. The gross revenue amounted to Rs. 38,53,397 as against Rs. 38,48,614 in the preceding year. The net revenue after deducting the total expenditure debitable to '8-Excise' amounted to Rs. 33,48,213 showing a decrease of Rs. 57,157.

Excise crime.

9. The total number of offences was 517 as against 505 in the preceding year. The principle increase occurred in hemp drugs cases which rose from 135 to 165 cases.

General.

10. The Department continued to work efficiently. The Commissioner must again express his warmest appreciation of the ability of Mr. Dehejia's administration which was as successful as that of the previous year. While it has been pointed out that the maintenance of the revenue at the high level reached during the

previous year was a proof of the successful adjustment of increased duties, it is also due in a considerable measure to strength of administration with corresponding efficiency of work. The Commissioner feels sure that Government will recognise the marked increase in income and the improvement in the standard of administration which have signalised the two years of Mr. Dehejia's appointment. The Commissioner also recognises the good work of those officers whom the Superintendent has mentioned by name in his report.

G. F. S. COLLINS,
Revenue Commissioner for Sind.

To

The Secretary to Government,
Revenue Department.

No. 96/111/3279.

SIND SALT AND EXCISE DEPARTMENT
SUPERINTENDENT'S OFFICE,

Karachi, dated 1st September 1939.

From

V. T. DEHEJIA, Esquire,
I.C.S.,
SUPERINTENDENT OF SALT AND EXCISE, SIND,
KARACHI.

To

THE REVENUE COMMISSIONER FOR SIND,
KARACHI.

Subject:—Excise Administration Report for the year 1938-39.

SIR,

I have the honour to submit the annual report on the administration of the Excise Department for the year 1938-39.

I have the honour to be,
Sir,
Your most obedient servant,

V. T. DEHEJIA,
Superintendent of Salt & Excise, Sind.

L (IV) 2552—B

Excise Administration Report for the year 1938-39.

1. *Personnel.*—The charge of the Department was held by Mr. V. T. Dehejia, I. C. S., throughout the year.

2. *Administrative Changes.*—The following were the principal changes in the Excise arrangements ordered during the year :—

(*i*) The strength of country spirit of 25° U. P. was introduced, for sale in sealed bottles only, in addition to the existing strengths, *viz* :, 15°, and 40° U. P. and the rates of still head duty were re-adjusted as under :—

15° U. P.	Rs. 9/-	per bulk gallon.
25° U. P.	Rs. 8/-	Do.
40° U. P.	Rs. 6/4/-	Do.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*ii*) The opening hour of country spirit, foreign liquor and toddy shops was altered from 9 a. m. to 10 a. m. and the mid-day closure wherever applicable was ordered to be observed from 1-30 to 3-30 p.m. instead of from 12-30 to 2 p.m.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*iii*) The toddy tapped was ordered to be transported from the source of supply to the licensed shop under a transport permit to be issued by a licensee or his authorized agent .

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*iv*) The minimum selling price of toddy was fixed at annas 4 a bottle and annas 2 a glass or Rs. 1-8 per gallon.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*v*) The sale of bhang ghota was allowed in all big towns on payment of an extra fee of Rs. 30 as an experimental measure for one year.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*vi*) The duty on charas was increased from Rs. 25 to 40 per seer and the maximum selling price of charas was fixed at Rs. 1/2/- per tola.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*vii*) License fee for the trade and import license was raised from Rs. 600 to Rs. 1,000 per annum with effect from 1st April 1938.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*viii*) The license fees for hotel licenses in the city of Karachi were revised as follows :—

Class A.	.. Rs. 700
Class B.	.. Rs. 350
Class C.	.. Rs. 175

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*ix*) Discretionary power to grant extra ration on payment of any fee was delegated to the Revenue Commissioner for Sind.

(Government Resolution, Revenue Department, No. E.-482, dated 25th January 1938.)

(*x*) Certain hotels were ordered to be converted into Refreshment Rooms.

(Government Resolution, Revenue Department, No. E.-484, dated 25th January 1938.)

(*xi*) In consequence of increase in duty on charas from Rs. 25 to Rs. 40 per seer with effect from 1st April 1938, the minimum retail sale price of charas was fixed at annas 13 a tola with effect from the same date.

(Revenue Commissioner for Sind's Memorandum No. E.-522, dated 27th January 1938.)

(*xii*) The following minima prices for the retail sale of country spirit were prescribed with effect from 1st April 1938:—

Description of Spirit.	Minima per gallon. Rs.	a.	p.	Selling price per dram. Rs.	a.	p.	
15° U P. Spirit Plain.	13	8	0	0	4	6	
25° U. P. Spirit Plain.	12	12	0	2	2	0	per bottle.
40° U. P. Spirit Plain.	10	8	0	0	3	6	

Revenue Commissioner for Sind's No. E. dated 3rd February 1938.)

(*xiii*) The assessment fees charged on actual sales of foreign liquors in clubs were revised as under :—

	Rs. a. p.
Sparkling Wines ..	7 8 0 per dozen quarts.
Spirits (Superior) including liqueurs and Milk Punch ..	5 10 0 per dozen quarts.
Wines ..	2 13 0 per dozen quarts.
Fermented liquors ..	1 11 0 per dozen quarts.

(Government Resolution, Revenue Department, No. E.-666, dated 7th February 1938.)

(*xiv*) The rates of vend fee levied on imported and Indian-made foreign liquor were revised as under :—

	Rs. a. p.
Spirits ..	1 14 0 per dozen quarts.
Wines ..	0 15 0 per dozen quarts.
Fermented liquors	0 7 0 per dozen quarts.

In wood.

	Rs. a. p.
Spirits ..	1 4 0 per proof gallon.
Wines ..	0 7 0 per bulk gallon.
Fermented liquors	0 4 0 per bulk gallon.

(Government Resolution, Revenue Department, No. E.-666, dated 7th February 1938).

(*xv*) The supply and issue rates of 25° U. P. country spirit, introduced from 1st April 1938, were sanctioned under Government Resolution, Revenue Department, No. E.-2214, dated 31st March 1938.

(*xvi*) Clause 8 (1) of the license for the retail vend of country spirit was amended by inserting the words 'so long as the annual ration of country spirit allotted to the shop is not exhausted.'

(Government Resolution, Revenue Department, No. E.-2735, dated 22nd/23rd April 1938.)

(*xvii*) Licenses for the wholesale and retail vend of denatured spirit were amended by inserting the following clause at the end of the condition 4 :—

'If however the licensed premises is a shop where other articles are sold, the sale of denatured spirit should be stopped at 9 p. m., but the shop itself may remain open after 9 p. m. for the sale of other articles only.'

(Government Resolution, Revenue Department, No. E.-3728, dated 21st May 1938.)

(*xviii*) Fees for the exercise of certain privileges were prescribed under the Bombay Dangerous Drugs Rules, 1935.

(Government Resolution, Revenue Department, No. B.-10159, dated 6th December 1938.)

(*xix*) Rules were sanctioned for the storage and bottling of toddy at the licensee's godown and for the transport therefrom to the licensed shops.

(Government Resolution, Revenue Department, No. E.-6275, dated 26th August 1938.)

(*xx*) Rules regulating the grant of rewards in Excise (including Opium) cases in Sind were made applicable to cases falling under the Dangerous Drugs Act.

(Government Resolution, Revenue Department, No. E.-6758, dated 16th September 1938.)

(*xxi*) Revised orders regarding the disposal of confiscated cocaine were issued under Government Resolution, Revenue Department, No. B.-6979, dated 28th September 1938.

(*xxii*) Duty on medicinal preparations used for other than medicinal purposes was raised to Rs. 17-8-0 per proof gallon.

(Government Resolution, Revenue Department, No. B.-7429, dated 19th October 1938.)

(*xxiii*) In consequence of increase in the price of charas, the maximum and minimum retail-sale prices of charas were fixed at Rs. 1-3-0 and Re. 0-14-0 per tola, respectively under memorandum No. B.-7560, dated the 27th October 1938 of the Revenue Commissioner for Sind.

(*xxiv*) The form of license for the sale of foreign liquor at hotel was amended under Government Resolution, Revenue Department, No. E.-19511, dated 21st December 1939, as under :—

(*a*) The word 'regular' was inserted before the word 'meal' in clause 6 of the license.

(*b*) The following note was inserted after the above mentioned clause :—

NOTE.—'The license is granted for the convenience of the lodgers and their guests. If it is found that the convenience is abused the license will be cancelled.'

(*xxv*) Government directed under Government Resolution, Revenue Department, No. 714-X., dated 6th February 1939, that vend fee should not be recovered on rectified spirit and absolute alcohol in all cases in which an exemption from payment of excise duty has been granted.

(*xxvi*) The orders issued under Government Resolution, Revenue Department, No. B.-7429, dated the 19th October 1938, *vide* item (*xxii*) *supra* were held in abeyance pending further orders under Government Resolution, Revenue Department, No. B.-629, dated 18th February 1939.

FOREIGN LIQUOR.

Imports.

3. The following table shows the quantity of foreign liquor cleared through Karachi Customs House during the year for consumption in Sind and outside Sind. Columns 11 to 13 of Imperial Return IV-A, show the Provinces and States to which foreign liquor was exported from Sind by Trade and Import Licensees. The quantity exported is also shown therein but this does not include the quantity exported direct from the Customs Bond.

Year.	Fermented Liquors.	Wines.	Liqueurs.	Spirits Potable.	Spirits Non-Potable.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1936-37	5,91,556	32,866	1,948	1,07,230	23,140
1937-38	6,86,947	32,339	2,544	1,17,137	40,123
1938-39	7,18,715	26,978	2,273	1,05,202	17,263
Variation	+31,768	−5,361	−271	−11,935	−22,860

The Collector of Customs, Karachi, reports that the increase in fermented liquors is due to increased import of bottled beer from the United Kingdom and Germany. The imports of bottled beer from Japan and Netherlands registered a decrease. Imports of bulk beer from the United Kingdom have also increased.

The decrease in wines is due to less import of port wine from United Kingdom and Protugal and Champagne and Vermouth from France due to a deterioration in economic conditions and to general uncertainty in the wine producing countries.

The decrease in spirits is due to less import of Brandy from France and Whisky from the United Kingdom. These variations should be regarded as ordinary trade fluctuations. The imports during the previous year were large and consequently it is probable that there were larger stocks on hand at the end of that year necessitating less imports during the year under report. Moreover traders are unwilling to have large stocks on hand due to the general trend in policy towards prohibition.

Consumption.

4. The sales at licensed shops including clubs, canteens, hotels and refreshment rooms are shown in Imperial Return IV, in which the figures for imported and Indian-made liquor are classified separately. They do not include imports by private individuals and therefore the figures of sales can only be taken to represent consumption approximately but the approximation must be very close as imports by people for personal consumption are not at all common and the quantities involved are also small, variations in the consumption are shown in the sub-joined table :—

Year.	Sales.				
	Fermented Liquors. Bulk gallons.		Wines. Bulk gallons.	Potable Spirits. Proof gallons.	
	Imported.	Indian.	Imported.	Imported.	Indian.
1936-37 ..	2,52,876	8,025	4,724	22,622	641
1937-38 ..	2,79,553	6,338	4,507	22,709	495
1938-39 ..	2,64,115	5,115	3,765	21,612	485
Variation ..	−15,438	−1,223	−742	−1,097	−10

There is a decrease in the consumption under every head which appears to be mainly due to the increase in vend fee and license fees as it will be seen from columns 14 and 16 of Imperial Return I that there is actually an increase in revenue. Transfer of troops from Karachi is also an important reason for the decrease in fermented liquors as the consumption in Karachi City has gone down by over 7,000 gallons. Similarly out of the decrease of nearly 1,100 gallons under spirits about 700 gallons are accounted for by Karachi.

The number of various kinds of licenses for the retail-sale of foreign liquor issued during the year was 129 (127). The detailed distribution of this will be found in imperial Return No. 111, columns 21 to 26 from which it will be seen that two extra canteen licenses had to be granted ; otherwise the number has remained unchanged. These two extra licenses had to be granted under unavoidable circumstances. The license fees (including vend and assessment fees, realized amounted to Rs. 5,73, 952 (5,38, 851). The number of short term licenses issued during the year for the sale of foreign liquor was 193 as against 297 in the previous year.

DENATURED SPIRIT.

5. The sales of denatured spirit at the retail shop compare as under with those of the two previous years (*vide* Imperial Return No. IV column 15).

Year.	Gallons.
1936-37	39,618
1937-38	38,672
1938-39	38,564
Variation	—108

This is a fluctuating item and the variation is very small, calling for no remark. The Collector of Customs, Karachi, reports that there were no imports of denatured spirit which shows that the Indian made denatured spirit has captured the entire market.

COUNTRY LIQUOR.

Manufacture and supply.

6. The following varieties of country spirit were manufactured at the Government Distillery, Kotri, and were supplied by the Contractor to the Government at the rates shown against them.

Kind of country spirit.	Rate per London Proof Gallon. Rs. a. p.
Plain	1 0 6
Ordinary Flavoured	1 2 0
Extra Superior Flavoured	1 8 6
Special (Chau-Urgi)	1 9 9

For liquor issued in sealed bottles, the following extra charges were levied :—

	Rs. a. p.
Bottling charges for 6 quarts	1 0 6
Bottling charges for 12 pints	1 7 3

There is no other Distillery in Sind. The Distillery at Kotri worked from 1st April to 1st May, 19th May to 3rd September, 24th September to 23rd December 1938, 3rd January to 21st January and

23rd March to 31st March 1939. It was closed for the following period for the reasons shown against them :—

2nd May to 18th May 1938	..	For replacing plates in the analyser column and cleaning the rectifier section of the still.
4th to 23rd September 1938	..	For cleaning the channel to admit water into Jack-well due to low water level in the Indus.
24th December 1938 to 2nd January 1939.		For Christmans Holidays, there being sufficient stock.
22nd January to 22nd March 1939	..	For cleaning the boiler and due to low water level.

The spirit was manufactured from liquid molasses imported from Amritsar, Phagwara, Jagadhri, Daurola and Rohanakalat in the Punjab and from the Sugar Factory at Pritamabad in Nawabshah district in Sind. The average outturn of spirit per maund of molasses was 3·4 (3·5) gallons London Proof. The fall is attributed to lower sugar contents of molasses. Extra superior flavoured spirit (Masala spirit) was as usual manufactured in the steam heated pot still and issued in sealed bottles. The total quantity of spirit manufactured during the year under report was as under :—

Kind of Country Spirit.	London Proof Gallons.
Plain	1,18,533·8
Ordinary flavoured	18,245·6
Extra superior flavoured	34,200·5
Special	3,890·6
Rectified Spirit	1,640·4
Total ..	1,76,510·9

7. The spirit issued is of 15°, 25° and 40° under proof strength and is supplied to the retail licensees from the Warehouse at Karachi, Kotri and Sukkur. The Warehouse at Kotri gets its supply either from the Distillery spirit store or direct from the receiver. The two other Warehouses receive it under bond. The stock of spirit at the Distillery and the Warehouses on 31st March 1939 was 43,455.8 London Proof Gallons. 1,355·5 Bulk Gallons of rectified spirit were issued during the year from Karachi Warehouse out of which

40 gallons were issued at a concessional rate of duty to local Chemists for the manufacture of spirituous medicinal and toilet preparations at their premises, 44.5 gallons at the full rate of duty, 186 gallons free of duty and 1,085 gallons to Chemists who manufacture medicinal and toilet preparations at the Bonded Warehouse, Karachi.

8. *Consumption.*—There were 213 (220) licensed country spirit shops in the Province during the year. 7 shops were closed as under :—

3 in Sukkur.
3 in Upper Sind Frontier, and
1 in Dadu district.

It will be seen from Imperial Return I that country spirit is the main source of excise revenue in this Province. The following table arranged district by district gives comparative figures of consumption for the last three years :—

District.	1936-37.	1937-38.	1938-39.	Variation in 1938-39.
	Proof gallons.	Proof gallons.	Proof gallons.	Proof gallons.
Karachi	30,041	48,775	40,648	—8,127
Hyderabad	32,115	34,529	30,591	—3,938
Nawabshah	12,092	11,203	9,851	—1,352
Thar Parkar	9,012	7,823	7,432	—391
Sukkur	13,997	13,427	10,566	—2,861
Larkana	6,270	8,201	4,976	—3,225
Upper Sind Frontier ..	3,545	4,310	2,896	—1,414
Dadu	8,936	7,605	5,735	—1,870
Total ..	1,16,008	1,35,873	1,12,695	—23,178

There is a decrease of 23,178 proof gallons, which is shared by all the districts. It is due to high selling rates consequent on the increase in the still head duty. The following table shows consumption of country spirit per capita. The calculations are based on the census figures of 1931. Actually the total population must have increased considerably during the last 8 years and consequently the figure in the table is a little higher than the actual figure.

District.	1936-37 in drams.	1937-38 in drams.	1938-39 in drams.
	London Proof.	London Proof.	London. Proof.
Karachi	2·45	3·98	3·31
Hyderabad	2·33	2·50	2·21
Nawabshah	1·17	1·08	0·95
Thar Parkar	0·92	0·80	0·76
Sukkur	1·08	1·03	0·81
Larkana	0·67	0·88	0·53
Upper Sind Frontier	0·66	0·80	0·54
Dadu	1·27	1·08	0·84
For the Province of Sind ..	1·43	1·68	1·39

The license fees for all the country spirit shops amounted to Rs. 4,81,647 and the still head duty was Rs. 12,06,477. Adding to this the gain on sale of spirit to the licensees the total revenue from country spirit comes to Rs. 19,08,362 which works out to Rs. 16.93 per proof gallon. The incidence of taxation per proof gallon of country spirit was 14.98 (13.51).

9. *Toddy*.—Toddy was sold at Karachi, Malir, Hyderabad, Sukkur and Kotri. The sales compare as under with those of the previous two years.

District.	1936-37.	1937-38.	1938-39.
	Gallons.	Gallons.	Gallons.
Karachi	29,477	59,732	39,944
Hyderabad (Town)	7,333	11,043	8,810
Sukkur (Town)	4,013	4,032	2,882
Dadu (Kotri)	1,859	2,432	1,511
Total ..	42,682	77,239	53,147

The decrease of 24,092 gallons is partly due to the fixing of the minimum selling price of toddy at Re. 0-4-0 per bottle which in the preceding year was being sold at Re. 0-2-0 per bottle but is mainly due to the check on adulteration of toddy in Karachi. For the first time bottled toddy was put on the market at Karachi during the year so that adulteration at the shop was not possible and the bottling godown was kept under fairly constant supervision. The decrease is distributed as under :—

	Gallons.
Karachi	19,788
Hyderabad	2,233
Sukkur	1,150
Dadu	921

The total number of trees tapped for toddy during the year was 1,547. The average yield of toddy per tree works out to 34 gallons. This is further proof of the assertion above that adulteration of toddy has practically disappeared.

10. *Opium.*—The total issues of opium from Government Treasuries amounted to 6,116 seers (5,829) whereas the consumption, *i. e.*, sales at the licensed shops amounted to 6,085 seers (5,682) (*vide* Imperial Return No. IV, column 17). The increase in consumption is due to keen competition amongst the licensees in Karachi, Sukkur and Shikarpur Towns and due to the low selling rate at Chachro. It is also due to enhanced sale in the last month of the year on account of increase in the issue price from the following year. The quantity of opium used for veterinary and quasi-veterinary purposes was 6 drams.

The license fees for all the opium shops amounted to 1,62,320 and the gain on sale of opium was Rs. 2,14,241 thus the incidence of taxation per seer of opium was 61.89 (67.43).

HEMP DRUGS.

11. *Ganja, Bhang and Charas.*—The following statement shows the consumption of these drugs as compared with that of the previou year (*vide* Imperial Return IV, columns 27, 31 and 23).—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1937-38	554	70,925	10,179
1938-39	532	72,104	7,861
Variation	—22	+1,179	—2,318

The variation in the sales of ganja is negligable and calls for no remarks.

The increase in bhang was due partly to the better enforcement of maximum selling prices and partly to the vigilance of the staff in detecting cases of smuggling of Kalat bhang.

The decrease in charas is shared by all the districts and is due to the enhancement of duty and cost of the drug and consequent increase in the selling rate. It is worth nothing that wherever there was an increase in duty the sales have gone down but experience has shown that this decrease takes place only in the first year. There was an increase in duty on country liquor and charas and the sales registered a decrease. There was no change in bhang and opium and the sales increased. It may also be mentioned that the receipts from duty on charas have actually increased.

DANGEROUS DRUGS.

12. The licenses for the sale of cocaine by Chemists and Druggists for *bona fide* medical purposes numbered 170 as against 147 in the previous year. The increase is mainly under D.D.2 licenses as rule 6 (3) of the Dangerous Drugs Rules was enforced fairly strictly. (Columns 35 to 37 of the Imperial Return No. III.)

IMPORTS AND ISSUES IN THE PROVINCE.

The quantity of cocaine imported during the year was 6 lbs 14 ozs. 87 grains (17 lbs. 1½ grains). The quantity sold under licenses during the year was 2 lbs. 11 ozs. 244 grains (4 lbs. 3 ozs. 159·¾ grains). The figures of cocaine transactions are as under :—

Stock on 1st April 1938.			Imports during the year.			Quantity confiscated.			Total.			Quantity consumed.			Closing Balance.		
Lbs.	Ozs.	grs.	Lbs.	Ozs.	grs.	Lbs.	Ozs.	grs.	Lbs.	Ozs.	grs.	Lbs.	Ozs.	grs.	Lbs.	Ozs.	grs.
31	9	271	6	14	87	0	0	14	38	7	372	3	4	107 (a)	35	3	265

(a) includes 8 ozs. 343 grs. exported to other provinces in India.

The consumption varies according to the needs of the drug by the medical profession.

COCAINE CASES.

Only one case of cocaine was detected during the year under report as against nil in the previous year. The quantity of cocaine seized was 14 grains.

FINANCIAL RESULTS.

13. *Revenue.*—The revenue derived from different excisable articles (Imperial Return I) is compared below with that of the previous four years :—

Head of revenue.	1934-35.	1935-36.	1936-37.	1937-38.	1938-39.	Variation in 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquor.	4,63,662	5,19,638	5,29,841	5,84,459	6,12,623	+28,164
2. Country Spirit ..	14,82,649	14,59,156	15,96,444	18,23,236	16,88,124	—1,35,112
3. Toddy ..	27,169	42,380	30,903	21,828	77,937	+56,109
4. Opium ..	4,30,616	4,58,693	4,81,017	5,03,181	4,95,431	—7,750
5. Intoxicating Drugs	6,26,583	6,69,962	6,83,139	6,86,869	7,45,536	+58,667
6. Fines, Forfeitures and Miscellaneous	1,66,336	1,82,655	2,00,209	2,29,041	2,33,746	+4,705
Total ..	31,97,015	33,32,484	35,21,553	38,48,614	38,53,397	+4,783

To be able to judge the correct revenue during the year, the following adjustments are necessary :—

	Rs.
Total receipts in 1938-39	38,53,397
+Advance collections in 1937-38	2,80,923
+Arrears at the end of 1938-39	41,145
Total ..	41,75,465
—Advance collection for 1939-40	2,64,314
Revenue for 1938-39	39,11,151
	+33,262*
Grand Total	39,44,413

*Transferred from Miscellaneous Cash Remittances to Gain on sale of Country Spirit. The amount relates to the years 1936-37 and 1937-38 and has been adjusted by the Comptroller to the accounts of March 1939. The adjustment has been confirmed by Government, *vide* Revenue Department Memo. No. 8913/28-Pt.-I, dated the 23rd August 1939.

The revenue for 1937-38 after similar adjustment comes to Rs. 38,93,471 which shows that there was an increase of Rs. 50,942 in 1938-39.

There is an increase under all heads excepting country spirit and opium. The decrease in opium revenue is small and is mainly due to the breaking up of monopoly in Karachi as the license fees for opium shops in Karachi City for the year 1938-39 went down by Rs. 13,200. The decrease under country spirit is partly due to low bids at the annual auctions of excise shops for 1939-40 in Karachi. It will be seen from this that by the policy followed during the year under report the consumption of excisable articles except bhang and opium has decreased while the revenue has increased. The incidence of total excise revenue per head of population works out to Rs. 0.99 (0.93).

EXPENDITURE.

14. The total expenditure on the combined Salt and Excise Department during the year (*vide* Imperial Return II) exclusive of (1) Rs. 1,58,367 refunds and (2) Rs. 24,920 on account of compensation to District Local Boards, was Rs. 3,76,059 (3,91,711). The share chargeable to 8-Excise amounted to Rs. 3,21,897 (3,19,336). The percentage of net expenditure to receipts was 8.4 (8.3).

Fluctuations in the expenditure under each head separately are explained below. It will be seen that the increase under cost of opium has more than over balanced the savings under other heads. This shows that the actual working of the Department was more economical than last year and also the year before. It is necessary to emphasize this point.

(1) Pay of officers and Establishment.	—7,739	The decrease is due to the transfer of Salt establishment borne on combined establishment to 5-Salt-Central.
(2) Allowances ..	—1,031	Do. do.
(3) Supplies and services other than rewards	—2,703	This is an item of a fluctuating nature and needs no comment.
(4) Contingencies and Special charges other than rewards.	+441	The increase is too small to need comment.
(5) Rewards	—657	Being an item of a fluctuating nature calls for no remarks.
(6) Cost of Opium supplied to Excise Department.	+14,250	The increase is due to the increased issue of opium and the consequent increase in cost of opium.
Net increase ..	2,561	

RECOVERIES OF REVENUE BY COERCIVE MEASURES.

15. Coercive measures for the recovery of excise revenue were resorted to in the districts of Karachi and Hyderabad. The details of the arrears outstanding and collections made during the year and the balance to be recovered are in columns 3, 6 and 10 respectively, of Appendix E. The total amount of arrears outstanding at the beginning of the year was Rs. 52,753 out of which Rs. 15,185 only were recovered during the year under report. The net arrears recoverable at the end of the year including those of the previous year amounted to Rs. 41,145, the details of which are Karachi Rs. 29,069, Hyderabad Rs. 6,073, Nawabshah Rs. 2,561, Thar Parkar Rs. 976, Sukkur Rs. 1,291 and Dadu Rs. 1,175.

NUMBER OF LICENSES.

16. It will be seen from the Imperial Return No. III that there were the following variations in the number of permanent licenses granted for the sale of excisable articles during the year under report :—

Kind of licenses.	(Increase).	(Decrease).	Explanation.
1 Ordinary Trade and Import.	..	2	Three licenses cancelled and one new granted in Karachi.
2 Denatured Spirit (wholesale).	..	3	One license in Karachi and three in Thar Parkar were not renewed. One new license was granted in Hyderabad.
3 Country Spirit	..	7	Three shops were closed in Sukkur, three in Upper Sind Frontier and one in Dadu districts.
4 Toddy ..	..	1	One shop was closed at Shikarpur in Sukkur district.
5. Canteens ..	2	..	Two new licenses were granted in Karachi.

Kind of licences.	(Increase).	(Decrease.)	Explanation.
6. Rectified Spirit and Miscellaneous.	..	3	Four licenses in Karachi and one in Sukkur were not renewed. One new license was granted in Hyderabad and one in Thar Parkar.
7. Denatured Spirit (Retail).	..	16	Seven licenses in Karachi, four in Hyderabad, one in Thar Parkar and 5 in Sukkur were not renewed. One new license was granted in Nawabshah.
8. Opium ..	..	3	One shop was closed in each of Sukkur Upper Sind Frontier and Dadu districts.
9. Bhang and Ganja (Retail).	..	7	Four shops were closed in Larkana district, one in Upper Sind Frontier district and 2 in Dadu district.
10. D.D.-1 ..	..	2	One license in Karachi and one in Sukkur were not renewed.
11. D.D.-2 ..	22	..	Five new licenses were granted in Karachi, ten in Thar Parkar and eleven in Sukkur. Four licenses were not renewed in Hyderabad.
12. D.D.-3 ..	3	..	One license was not renewed in Karachi and four new licenses were granted in Thar Parkar and Sukkur.

2 licenses for the manufacture of perfumes and 57 licenses for the sale of essences were issued in Karachi Town during the year under report.

17. *Cultivation of hemp drugs.*—Bhang was cultivated in Bubak in Sehwan taluka as usual. The figures shown in column 5 of Appendix C represent the area sown during the year, the produce of which will appear in the return of 1939-40. The following was the result of the previous year's sowing as compared with that of the year 1936-37.

Year.	Area Sown.	Bhang produced in maunds.	Out-turn per acre.
			Mds. Srs.
1937-38	.. (Sown in 1936-37) 49 acres and 38 ghuntas.	1,669	33—15
1938-39	.. (Sown in 1937-38) 59 acres and 27 ghuntas.	1,994	33— 9

A special party of six peons was temporarily employed to watch the bhang cultivation. The cultivators also employed their own watchmen. One acre of land was cultivated under bhang at the Agricultural Research Station, Sakrand, during the year as an experimental measure, the produce of which will appear in the return of 1939-40.

18. *Hours of sale.*—The opening hour in the case of country spirit, foreign liquor and toddy shops was altered from 9 a. m. to 10 a. m. and the mid-day closure wherever applicable was ordered to be observed from 1-30 to 3-30 p. m. instead of from 12-30 to 2 p.m. The closing hour remained the same. There was no change in the opening and closing hours of hemp drugs and opium Shops.

19. *Management of Shops.*—Two hundred and seventy three (288) cases of various breaches of license conditions were reported during the year. In 183 cases, the licensees and their agents were given the option of compounding their offence on payment of a penalty under section 55-A of the Bombay Abkari Act and penalized under condition 19 of the opium license and in 85 cases they were let off with a warning. 2 licensees and one agent were prosecuted in court and convicted and one licensee and one agent were under trial at the end of the year.

20. *Excise Advisory Committee.*—The number of Excise Advisory Committees during the year under report was 72. Their activities were confined to suggestions regarding changes in the

number of shops, their location and restriction as to the hours of sale. Their chief recommendations were as under :—

(1) 25° U. P. Country liquor should be continued.

(2) Foreign liquor 'off' shops should be opened at Kandhkot, Sanghar and Tando Allahyar.

(3) Beer shop, Rassala Road, Hyderabad, should be closed.

(4) Country liquor shops should be closed for nine days on the following Hindu and Muslim Holidays.

Dasarah	1
Holi and Dhorio	2
Thadhri and Gokal Ashtami	2
Ramzan Idd	1
Bakri Idd	1
Moharrum	1
Shabe-Barat	1
	9

(5) Foreign liquor licensees should be permitted to stock Brandy in miniature bottles of 2 drams and one dram.

Proposals Nos. 1 and 3 were accepted by the Government and 2 and 4 were rejected. Proposal No. 5 is still under consideration.

21. *Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and dissenimate useful information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws. 8 (13) issues of excise supplement to the *Sind Police Gazette* were compiled and edited during the year by the Abkari Inspector, Karachi.

22. *Crime* (*Appendix F*).—The total number of cases detected during the year under report was 517 (505) of which 284 (308) related to liquor, 165 (135) to intoxicating drugs (hemp drugs) 1 (nil) to Cocaine and 67 (62) to opium. Full details will be found in columns 8, 14, 18 and 29th of Appendix F.

The number of liquor cases decreased by 24 as compared with the previous year. The number of cases under 'illicit distillation' showed an increase of 3. The increase was in Thar Parkar district which was due to the vigilance of the special parties posted in Lower Sind. The cases under illicit import and unlicensed sale increased from 67 to 72 and 15 to 26 respectively and the cases under illicit possession and miscellaneous offences fell from 161 to 129 and 12 to 1, respectively.

The number of cases relating to hemp drugs and opium increased from 135 to 165 and 62 to 67 respectively, the credit for which must go to the special parties in Upper and Lower Sind. This year both the special parties proved successful and brought a number of offenders to book. Though there has been a considerable improvement in detection work during the last two years it cannot be said that almost every offence is brought to light. It will be nearer the truth to say that the cases detected represent only a fraction of the crime existing. The sources of information for excise crime are very restricted and it will not be too much to say that except under special circumstances an offender is detected only after he has been carrying on his activity for some time. The public is mostly apathetic and most reluctant to come forward even when approached for help. The profits of excise offences are high and unless the sentences are deterrent a number of people can be found who would not mind running the risk of being detected. Illicit distillers have become now a days too clever and their operations are almost entirely driven from the house to the field which makes it next to impossible to prove possession of the stills and the implements. The smuggler also is more of an expert now than before.

Out of 517 cases detected 299 ended in conviction, 84 cases were compounded under section 55-A of the Bombay Abkari Act, 34 cases were disposed of under final report, 27 cases were acquitted and 73 cases were pending at the end of the year.

The total quantity of contraband opium seized in the whole Province was 5 s-19 t. only. Convictions for drunkenness numbered 19 (27). These cases occurred at places other than licensed premises.

23. *Assaults on Excise Officers.*—There were no assaults on Excise Parties during the year 1938-39.

24. *Work of the Staff.*—The work of the Excise staff was satisfactory throughout the year. I must however, specially mention the work of Mr. W. K. Talpur whose detective work was praiseworthy. Messrs. Nadir Hussain Shah and Naraindas did creditable work on special duty in Lower Sind. I must also specially mention the work of the two Deputy Superintendents Messrs. Jhamumal and Mahomed Ismail. Their work has more than doubled during the last two years but I always found them to be willing to bear the extra burden. Had it not been for their full and hearty co-operation it would not have been possible for me to achieve whatever little I have been able to do in this Department.

26. The following statements accompany.

Appendices A, A (a), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of population in (1) urban areas, (2) rural areas and (3) each district of the Province of Sind during the year 1938-39.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi	1	263,565	38,100	6·94	325,411	2,548	0·38	588,976	40,648	3·31
2	Hyderabad ...	1	101,699	20,895	9·86	561,225	9,696	0·83	662,924	30,591	2·21
3	Nawabshah ...	2	21,337	3,166	7·12	475,275	6,685	0·68	496,612	9,851	0·95
4	Thar Parkar ...	1	10,178	1,474	6·95	457,862	5,958	0·62	468,040	7,432	0·76
5	Sukkur	2	1,26,946	6,629	2·51	496,878	3,937	0·38	623,824	10,566	0·81
6	Larkana	1	24,698	1,870	3·63	423,959	3,106	0·35	448,657	4,976	0·53
7	Upper Sind Frontier..	1	15,818	1,697	5·15	243,891	1,199	0·24	259,709	2,896	0·54
8	Dadu	1	6,662	710	5·12	330,491	5,025	0·73	337,153	5,735	0·84
	Total ... 1938-39 ...	10	5,70,903	74,541	6·27	3,314,992	38,154	0·55	3,885,895	1,12,695	1·39
	Total ... 1937-38 ...	10	5,70,903	88,324	7·43	3,314,992	47,549	0·69	3,885,895	1,35,873	1·68

V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit Consumption, &c., in certain large towns during the year 1938-39.

Serial No.	Town.	Population.	Consumption of country spirit in terms of proof, 1938-39.		Actual realizations.		Total realizations, 1938-39.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Karachi ...	263,565	38,100	6·94	4,00,755	2,30,675	6,31,430
2	Hyderabad ...	101,699	20,895	9·86	2,20,974	1,03,100	3,24,074
3	Sukkur ...	64,964	5,366	3·96	56,785	21,620	78,405
4	Shikarpur ...	61,982	1,263	0·98	13,370	10,309	23,679
5	Larkana ...	24,698	1,870	3·63	20,745	8,300	29,045
	Total ...	516,908	67,494	6·27	7,12,629	3,74,004	10,86,633

V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs Cultivation and the intoxicating drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1939:—

Name of taluka in which permitted.	Cultivation of Ganja. No. of villages in which permitted.	Cultivation of Ganja. Area cultivated.	Cultivation of Bhang. Village in which permitted.	Cultivation of Bhang. Area cultivated.	Name of the warehouse in which the drugs are lodged.	Intoxicating drugs brought on accounts during the year 1938-39. Ganja.	Bhang.	Charas.	Excess during the year. Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12
				A. g.		M.s.t.	Md. s. t.	M.s.t.	M.s.t.	Md. s. t.	Md. s. t.
Sehwan ...	...	...	Deh Bubak.	59 30*	Bubak ...	...	1,994 7 22†	...	...	22 10 52‡	0 0 8 ‡
					Karachi ...	...	...	...	0 1 65 ‡	...	0 18 64 ‡
Sakrand ...	...	...	Government Farm, Sakrand.	1 0*	Hyderabad ...	...	29 14 0†	...	...	...	0 0 45 ‡
					Sukkur ...	...	...	...	...	...	0 0 2 ‡
Total ...	...	...	...	60 30*	...	...	2,023 21 22†	...	0 1 65 ‡	22 10 52‡	0 19 39 ‡

Name of the warehouse in which the drugs were lodged.	Balance at the warehouses on 1st April 1938. Ganja.	Bhang.	Charas.	Drugs imported from other provinces or brought from other warehouses in the Province. Ganja.	Bhang.	Charas.	Total (columns 4 to 18). Ganja.	Bhang.	Charas.
1	13	14	15	16	17	18	19	20	21
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	24 1 31	0 20 20	...	...	27 26 20	...	2,040 19 25	28 6 48
Karachi ...	1 4 20	...	3 31 40	11 36 0	...	77 4 70	13 2 5	...	81 15 14
Hyderabad ...	0 4 15	...	1 35 45	...	...	40 28 70	0 4 15	29 14 0	42 20 0
Sukkur ...	0 1 0	...	1 31 14	...	...	52 24 63	0 1 0	...	54 15 79
Total ...	1 9 35	24 1 31	7 38 39	11 36 0	...	197 39 63	13 7 20	2,069 33 25	206 17 61

*This denotes area cultivated during 1938-39 while crop will be shown in the return of 1939-40.

†Produce of 60 acres 27 ghuntas cultivated in 1937-38 but stored during 1938-39.

‡Figures shown under head "Excess during the year" represent gain.

APPENDIX C.—*contd.*

Name of the warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year.										
	On payment of duty by the licensed vendors in British Districts and Native States.			To other provinces or other warehousess in the Presidency.			Bhang seeds given to cultivators free of duty.	For destruction being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	1,846 36 0	27 7 40	...	15 20 0	...	15 8 45	...	4 9 0 0 39 65*	0 3 9*
Karachi ...	11 37 40	...	73 38 0	...	...	1 0 0	...	0 27 70	...	1 26 15
Hyderabad ...	0 4 0	13 15 0	39 33 50	...	...	...	0 0 40	0 0 15	...	0 0 30 0 2 17*
Sukkur ...	...	...	49 8 60	...	...	...	...	0 1 0	...	1 12 2 0 3 7*
Total ...	12 1 40	1,860 10 0	190 7 70	...	15 20 0	1 0 0	15 9 5	0 29 5†	5 8 65†	3 7 0†

Name of the warehouses in which the drugs were lodged.	Balance at the warehouse on 31st March 1939.			Warehouse Rent.	Approximate selling prices per seer, exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	Md. s. t.	Md. s. t.	Md. s. t.	Rs. a. p.		Rs. a. p.	
Bubak ...	...	157 28 75	0 35 79	809 13 0	...	0 6 0	Rs. 9 to Rs. 15
Karachi ...	0 16 55	...	4 30 79	271 11 0	Rs. 3 to Rs. 5.	...	Rs. 13 to Rs. 15
Hyderabad ...	...	15 38 40	2 23 63	69 1 0	8 0 0	0 4 0	Rs. 10 0 0
Sukkur ...	...	...	3 32 10	63 15 0	...	...	Rs. 12 8 0
Total ...	0 16 55	173 25 35	12 2 71	714 8 0	...	...	...

* This represents depot loss.

† Includes depot loss.

V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

APPENDIX E.

Statement showing demands, collections, refunds, remissions and balances of Excise Revenue for the year 1938-39.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8, and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karachi...	14,82,949	29,469	15,12,418	13,86,208	400	13,86,608	96,741	...	29,069	89,051	14,75,659
2. Hyderabad	8,27,968	16,425	8,44,393	7,59,214	11,250	7,70,464	67,856	...	6,073	69,788	8,40,252
3. Nawabshah	3,21,183	2,820	3,24,003	2,94,655	954*	2,95,609	26,099	...	2,561	18,917	3,14,526
4. Thar Parkar	3,91,026	1,922	3,92,948	3,69,497	1,745	3,71,242	20,730	...	976	24,458	3,95,700
5. Sukkur...	4,44,866	...	4,44,866	4,09,259	...	4,09,259	34,316	...	1,291	32,632	4,41,891
6. Larkana	1,87,694	...	1,87,694	1,73,730	...	1,73,730	13,964	...	...	13,670	1,87,400
7. Upper Sind Frontier ...	63,808	...	63,808	57,642	...	57,642	6,166	...	...	3,450	61,092
8. Dadu	55,210	2,117	57,327	40,189	836	41,025	15,051	76	11,75	12,348	53,373
Total ...	37,74,704	52,753	38,27,457	34,90,394	15,185	35,05,579	2,80,923	76	41,145	2,64,314	37,69,893

*Includes Rs. 266 excess recovery.

V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

APPENDIX F.

Statement showing (*a*) the number of offences against the Abkari Laws in each district of the Provice of Sind, detected by Government Establishment under the heads (1) offences relating to liquor,, (2) offences relating to hemp-drugs and (3) offences relating to cocaine, and (*b*) number of cases under the Opium Act investigated during the year 1938-39 :—

Number.	District.	Cases detected (Abkari)																Cases detected (opium).									Quantity of contraband opium seized.
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.				Total (Abkari).	Cases in which convictions were obtained.									
		Illicit distillation and possession of implements, &c., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (opium).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
																													S. t. gr.
1	Karachi	4	1	..	8	1	14	1	...	10	14		25	...	1	...	1	40	30	...	10	5	...	2	...	...	...	17	4 15 0
2	Hyderabad ...	32	9	54	15	..	110	4		9	18	...	31	...	...	...	...	141	80	...	...	20	...	...	...	...	...	20	0 52 0
3	Nawabshah ...	9	...	2	2	...	13	6	..	3	9	...	18	...	...	...	...	31	18	...	...	4	...	...	...	...	...	4	0 2 0
4	Tharparkar ...	8	...	16	1	...	25	.	...	..	3	..	3	...	...	...	..	28	20	...	...	19	...	...	...	1	...	20	0 14 0
5	Sukkur ...	1	60	22	...	...	83	...	6	4	11	..	21	...	..	...	..	104	24	...	2	...	...	2	...	1	...	5	0 15 0
6	Larkana ..	...	...	7	..	...	7	1	...	41	...	...	42	...	...	...	...	49	36	...	...	...	...	...	...	...	...	...	...
7	Upper Sind Frontier.	...	2	28	...	...	26	4	...	13	...	...	17	...	...	..	...	42	21	...	...	1	...	...	...	..	...	1	0 1 0
8	Dadu ...	2	...	5	...	...	7	...	...	7	1	...	8	...	...	...	...	15	10	...	...	...	...	...	...	...	...	...	..
	Total 1938-39..	56	72	129	26	1	284	16	6	87	56	...	165	...	1	...	1	450	239*	...	12	49	...	4	...	2	...	67†	5 19 0
	Total 1937-38..	53	67	161	18	12	309	5	6	88	35	1	135	...	...	...	...	443	347	3	...	42	...	3	...	3	11	62	2 40 0

* Out of the remaining 211 cases, 84 cases were compounded, 33 cases disposed of under final report, 27 cases acquitted and 67 cases are pending.

† 60 cases were convicted, 1 was disposed of under final report and 6 cases are pending.

V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

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APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licences for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1938-39.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their licence.
	on licensed premises.	Elsewhere.		
1	2	3	4	5
Karachi	...	19	...	...
Hyderabad	...	...	...	...
Nawabshah	...	...	...	...
Thar Parkar	...	...	...	...
Sukkur	...	...	...	...
Larkana	...	...	...	...
Upper Sind Frontier ...	...	...	...	...
Dadu	...	...	...	...
Total ... 1938-39 ...	...	19	...	...
1937-38 ...	...	27	...	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Province of Sind during the year 1938-39.

Name of District.	Licences for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licences for wholesale vend of spirits manufactured in Sind to the trade.			Licences for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Number of licences.	Spirits and fermented liquors sold thereunder.								Number of licences.	Quantity of spirit sold thereunder.		Number of licences.	To other licensed vendors.		To the public.		
		To other licensed vendors, Imported.				To the public, Imported.												
		Wines.	Spirits.	Beer.	Beer made in India.	Wines.	Spirits.	Beer.	Beer made in India.		To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
1. Karachi	13	14,280	70,016	5,88,838	5,254													
2. Hyderabad																		
3. Nawabshah																		
4. Thar Parkar																		
5 Sakkur													2	746				
6. Larkana																		
7. Upper Sind Frontier ...																		
8. Dadu																		
Total ... 1938-39	13	14,280	70,016	5,88,838	5,254								2	746				
Total ... 1937-38	15	18,650	81,776	6,12,680	5,336								2	1,000				

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPEN

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits during the

Name of District.		Foreign spirits and											
		Sold under shop licences.								Sold under hotel or dak bungalow licences.			
		On fixed fees.				On fees determined by auction.					Sales thereunder.		
		No. of licences.	Sales thereunder.			No. of licences.	Sales thereunder.			No. of licences.	Wines.	Spirits.	Beer.
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1		2	3	4	5	6	7	8	9	10	11	12	13
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	I ...	58	3,008	16,178	1,55,764	10	92	2,406	37,204	6	168	434	3,642
Hyderabad	II ...	9	194	5,005	20,889	4	19	1,131	14,849	2	3	188	4,190
Nawabshah	III ...	3	13	436	3,301	...	...	...	...	...	...	...	...
Thar Parkar	IV ...	3	21	666	2,408	1	1	148	2,954	...	...	...	...
Sukkur	V ...	11	192	1,622	5,515	4	7	446	8,415	...	...	...	...
Larkana	VI ...	1	24	305	2,664	...	...	...	...	...	...	...	...
Upper Sind Frontier.	VII ...	1	4	148	626	1	...	...	666	...	...	...	...
Dadu	VIII ...	5	14	252	3,281	1	...	...	1,696	...	...	...	...
Total for 1938-39	...	91	3,470	24,612	1,94,443	21	119	4,131	65,784	8	171	622	7,832
Total for 1937-38	...	88	4,153	25,636	2,00,726	21	154	4,250	71,493	9	196	955	12,326

I This includes 20 foreign liquor 'OFF', 3 restricted 'OFF', 5 refreshment rooms, 5 theatre bars, 11

II This includes 5 'OFF', 2 canteens and 2 clubs.

III All are foreign liquor 'OFF'.

IV This includes 2 'OFF' and 1 club.

V This includes 6 'OFF' and 5 clubs.

VI This is an 'OFF' shop.

VII This is an 'OFF' shop.

VIII This includes 4 'OFF' and 1 club.

DIX I.

STATEMENT B.

and fermented liquors in the Province of Sind.
Year 1938-39.

fermented liquors.				Spirits made in India in private distilleries.							Spirits made in Out-stills.	
Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	No. of vendors connected with the out-still.	Quantity sold by them.
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	...	3	..89									
2	2	38	482									
1	1	18	188									
1	...	1	52									
3	1	31	317									
...	...	...	...									
...	...	...	...									
1	1	6	43									
9	5	97	1,171									
9	4	98	1,316									

Canteens and 14 clubs.

(Sd) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U. P. spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1938-39.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U. P. liquor.		Consumption.				
				1937-38.		1938-39.		
				15° U. P.	40° U. P.	15° U. P.	25° U. P.	40° U. P.
1	2	3		4	5	6	7	8
		1937-38.	1938-39.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi ...	...	...	36,966	28,924	28,511	882	26,254
2	Hyderabad ...	...	...	39,281	1,901	33,522	495	2,877
3	Nawabshah ...	...	...	13,007	246	11,174	325	181
4	That Parkar ...	..	...	8,952	357	7,594	1,076	284
5	Sukkur ...	...	..	15,360	618	11,468	539	690
6	Larkana ...	...	...	9,593	80	5,581	204	132
7	Upper Sind Frontier. ...	...	...	5,034	53	3,238	103	112
8	Dadu ...	...	...	8,847	144	6,494	155	165
	Total ...	...	...	1,37,040	32,323	1,07,582	3,779	30,695

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I.

REVENUE FOR 1938-39.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District.	Country spirits.						Country fermented liquors			
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other systems.	Total receipts from country spirits.	Tari tree tax receipts.	Other receipts from Tari (licence fees, &c.)	*Receipts from country fermented liquors, all kinds other than tari and malt liquors.	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	8	9	10	11
Karachi ...	4,36,210	...	1,78,736	6,14,946	...	6,14,946	1,834	*69,552	...	*71,386
Hyderabad ...	3,25,880	...	1,36,874	4,62,754	...	4,62,754	203	3,543	...	3,746
Nawabshah ...	1,05,771	...	47,192	1,52,963	...	1,52,963	...	...	...	...
Thar Parkar ...	81,360	...	30,917	1,12,277	...	1,12,277	...	...	...	...
Sukkur	1,11,239	...	37,524	1,48,763	...	1,48,763	492	1,900	...	2,392
Larkana	53,141	...	18,670	71,811	...	71,811	...	...	...	...
Upper Sind Frontier ...	31,892	...	8,240	40,132	...	40,132	...	...	...	...
Dadu	60,984	...	23,494	84,478	...	84,478	88	375	...	413
Total ...	12,06,477	...	4,81,647	16,88,124	...	16,88,124	2,567	75,370*	...	*77,937
Total of previous year .	12,92,619	...	5,30,617	18,23,236	...	18,23,236	2,218	19,610	..	21,828

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Duties on medicinal and toilet preparations containing alcohol opium, etc.			Receipts from commercial spirits including denatured spirits and medicated wines.		
	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Total of columns 19 and 20.	Licence fees for medicated wines.	Permits fees on denatured spirits	Licence fees for commercial spirits.	Total of columns 21, 21 (a) and 22
1	12	13	14	15	16	17	18	19	20	.0(a)	21	21 (a)	22	23
Karachi ...	...	2,279	2,279	61	4,84,964	4,85,025	11,73,636	...	...	...	...	23,346	3,802	27,148
Hyderabad ...	...	4,089	4,089	...	46,934	46,934	5,17,523	...	...	...	...	...	537	537
Nawabshah ...	...	...	...	...	3,499	3,499	1,56,462	...	...	...	...	...	88	88
Thar Parkar ...	...	...	...	...	7,291	7,291	1,19,568	...	...	...	...	48	69	117
Sukkur ...	536	1,800	2,336	395	14,953	15,328	1,68,819	...	...	...	...	916	8,512	9,458
Larkana ...	...	...	...	...	2,427	2,427	74,238	...	...	...	...	...	287	287
Upper Sind Frontier.	...	744	744	...	714	714	41,590	...	..	..	...	...	37	37
Dadu ...	...	1,362	1,362	...	2,896	2,896	89,149	...	...	..	...	...	27	27
Total ...	536	10,274	10,810	436	5,63,678	5,64,114	23,4 ,985	..	...	...	...	24,340	13,359	37,699
Total of previous year.	719	11,348	12,067	1,947	5,27,503	5,29,450	23,86,581		...	...	...	5,714	37,..28	42,942

* Includes duty on Pachwai.

* This includes misclassified amount of Rs. 50780 during the license fees of country, Foreign Liquars.

IMPERIAL RETURN I—*contd.*

Name of District.	Sale proceeds of excise opium.		Opium.				Hemp drugs.			
							Sale proceeds.			
							Ganja.		Charas.	
	Cost price.	Duty.	Duty on opium other than excise opium.	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits.).	Total receipts from opium.	Cost price.	Duty.	Cost price.	Duty.
1	24	25	26	27	28	29	30	31	32	33
Karachi	20,501	36,078	...	42,190	...	98,769	...	24,235	...	71,747
Hyderabad	18,284	38,742	...	36,404	...	93,430	...	720	...	59,444
Nawabshah	8,927	14,216	...	14,084	...	37,227	...	...	...	39,121
Thar Parkar ...	33,797	44,905	...	23,646	...	1,02,348	...	80	...	33,981
Sukkur	22,790	48,452	...	26,755	...	97,997	...	360	...	43,261
Larkana	7,363	15,682	...	9,639	...	32,684	...	...	...	25,804
Upper Sind Frontier ...	2,138	4,866	...	2,315	...	9,019	...	...	...	8,784
Dadu	5,070	11,600	...	7,287	...	23,957	...	...	...	23,558
Total ...	1,18,870	2,14,241	...	1,62,320	...	4,95,431	...	25,396	...	3,05,700
Total of previous year...	1,10,123	2,10,773	...	1,82,285	...	5,03,181	...	11,130	...	2,45,618

Name of District.	Hemp drugs.								License fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.
	Sale proceeds. Bhang.		License fees, wholesale and retail, from			Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.		
	Cost price.	Duty.	Ganja.	Charas.	Bhang.					
1	34	35	36	37	38	39	40	41	42	43
Karachi	...	6,085	53,718			...	...	1,55,785	...	1,466
Hyderabad	...	25,442	78,847			...	...	1,64,453	...	272
Nawabshah	...	9,555	35,841			...	...	84,517	...	86
Thar Parkar... ...	...	650	22,793			...	...	57,504	...	123
Sukkur	...	40,700	58,838			...	...	1,43,159	...	860
Larkana	...	19,440	25,027			...	...	70,271	...	147
Upper Sind Frontier ...	...	3,420	4,714			...	...	16,918	...	45
Dadu	...	8,085	21,286			...	...	52,929	...	402
Total ...	...	1,13,377	3,01,064			...	...	7,45,536	..	3,401
Total of previous year ...	...	1,04,813	3,25,308			...	...	6,86,869	...	3,408

NOTE - License fees realized from DD1 and DD2 licenses amounted to Rs. 430-8-0 out of which Rs. 312 are included in column 23 and Rs. 6 in column 27. The remaining Rs. 112-8-0 were realized in Larkana district annas 8 being credited in excess by the licensees which had did not get refunded. This amount has not been shown in the reports as reported by the Collector.

IMPERIAL RETURN I—*concld.*

Name of District.	Government commercial undertakings to which Chapter 2 of the Account Code applies.			† Miscellaneous.	Grand total of columns 2 to 47.	Deduct from column 48.		Total net Excise Revenue in the year.
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds.	Expenditure as per Return II.	
1	44	45	46	47	48	49	50	51
Karachi	...	...	...	4,393	14,61,197	1,50,662	77,898	12,32,637
Hyderabad	...	...	...	3,117	7,79,332	5,056	32,221	7,42,055
Nawabshah	...	...	...	542	2,78,922	266	6,599	2,72,057
Thar Parker ...	...	...	...	568	2,80,228	32	16,582	2,63,614
Sukkur	...	...	...	515	4,20,808	2,120	20,669	3,98,019
Larkana	...	...	...	115	1,77,742	77	9,641	1,68,024
Upper Sind Frontier ...	...	...	...	187	67,796	64	15,324	52,408
Dadu	...	...	...	670	1,67,134	90	17,355	1,49,689
				10,107	36,33,159	...	1,96,289	32,78,503
							...	* 1,25,608
				...	...	...	* 1,25,608	31,52,895
				† 2,20,238	†2,20,338	...	...	† 2,20,238
Total ...	...	...	...	2,30,345	38,53,397	1,58,367	3,21,897	33,73,133
				...	...	...	§ 24,920	...
Total of previous year ...	...	...	...	2,25,633	38,48,614	98,988	3,19,336	34,30,290
				...	...	...	§ 24,920	...

* Cost of opium supplied to Excise Department.

† Gain on sale-proceeds of country liquor.

§ Contribution to District Local Boards (Government Resolution, Revenue Department, No. 4042-C./24, dated 12th February 1926.)

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

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IMPERIAL

EXPENDITURE

Name of districts.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.			Contingencies and special charges other than rewards of.		Rewards.
			Construction and repairs of buildings.		Other charges of combined Salt and Excise Department.	Combined Salt and Excise Departments.	Conveyance of excise opium.	
			Salt.	Excise.				
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	72,023	13,488	...	...	4,533	6,547	209	684
Hyderabad	26,083	9,247	...	...	268	1,180	1,686	2,544
Nawabshah...	6,009	2,373	...	...	...	21	57	319
Thar Parkar	14,601	6,366	...	...	...	161	287	599
Sukkur	19,219	5,679	...	383	181	632	300	417
Larkana	8,608	3,346	...	...	...	20	121	719
Upper Sind Frontier	13,278	5,697	...	...	...	288	...	1,169
Dadu	13,163	4,496	...	2,261	435	189	29	536
Total for the year 1938-39 ...	1,72,984	50,692	...	2,644	5,417	9,038	2,689	6,987
Portion of the combined expenditure chargeable to VIII—Excise.	1,35,691	38,494	...	2,644	4,245	7,286	2,689	5,240
Total for the year 1937-38 ..	1,91,239	52,699	5,120	4,312	7,040	10,187	1,894	7,862
Portion of the combined expenditure chargeable to VIII—Excise.	1,43,430	39,525	...	4,312	5,280	7,640	1,894	5,897

N B.—The total cost of opium supplied to the Excise Department during the year is to be shown in lump in column 8,

RETURN II.

FOR 1938-39.

Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.				Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges Combined Salt and Excise.	Debitable to VIII Excise.
				Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on excise revenue.	Compensation paid to Bombay Municipality.	Compensation paid to private parties.	Investments in	Loss on		
10	11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	..	...	...	...	...	97,484	77,898
	...	...	...	...	...	...	...	...	...	41,008	32,221
	...	...	...	...	...	...	...	...	...	8,779	6,599
	...	...	...	...	...	...	...	...	...	22,014	16,582
1,25,608	...	...	...	...	24,920*	...	...	...	...	26,811	20,669
	...	...	...	...	...	...	...	...	...	12,814	9,641
	...	...	...	...	...	...	...	...	...	20,432	15,324
	...	...	...	...	...	...	...	...	...	21,109	17,355
	...	...	...	...	24,920*	...	...	...	...	2,50,451	1,96,289
										Add cost of opium ..	1,25,608
1,25,608	...	...	...	...	24,920*	...	...	...	...	.....	3,21,897†
...	...	...	...	...	24,920*	...	...	...	...	2,80,353	2,07,978
										Add cost of opium. ...	1,11,358
1,11,358	...	...	...	...	...	...	...	...	...	.....	3,19,336

*Contribution to Local Boards is shown in lump sum, *vide* column 15. † Exclusive of the amount shown in column 15.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise, Sind.

IMPERIAL

SHOPS AND

Division and district.	Manufacture of liquor—Number of				Number of wholesale licences for the sale of								Country liquors Number of shops licensed for retail sale of						
	Breweries.	Government distilleries.	Private distilleries.	Out-still.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.	Number of tappers, licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still-system (permanent.)	Fermented Tari.	Unfermented Tari.	Other country fermented liquors (Pachwai, &c.) (ordinary licences.)	Other country fermented liquors (home-brewing licences).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	...	...	...	...	13	7	...	...	1	...	...	27	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	3	...	...	2	...	...	38	...	...	1	...	..	...
Nawabshah ...	...	...	..	...	...	...	...	...	...	1	...	...	26	...	...	...	...	...	...
Thar Parkar... ...	...	...	...	...	...	...	5	...	...	...	...	...	25	...	...	...	...	...	...
Sukkur	...	...	...	...	...	2	2	...	...	5	...	...	33	...	...	1	...	...	...
Larkana	..		...	...	...	...	5	...	...	3	...	...	25	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	..	...	...	1	...	...	1	...	...	18	...	...	...	...	...	...
Dadu	..	1	...	...	...	...	...	...	...	...	...	...	21	...	...	1	...	...	...
Total ...	...	1	...	...	...	15	23	...	...	13	...	...	213	...	...	9	...	...	...
Total of previous year ...	...	1	...	..	...	17	26	...	...	13	...	...	220	...	...	10	...	...	..

RETURN III.

LICENCES.

Foreign liquors. Retail licences—Number for sale of										Number of shops licensed for retail sale of				Retail licences—Number for sale of			
Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, Dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only (ordinary druggists permits).	Morphia (Special druggists' permits).	Hemp drugs for medical purposes only (druggists' permits).	Cocaine (druggists' permits).
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
														D.D. 1	D.D. 2	DD.3	
...	10	23	30	11	1	193	...	26	50	20	26	14	26	15	47	19	.
1	3	5	4	2	2	...	...	5	27	43	45	14	45	3	28	4	...
...	...	3	...	...	1	...	...	...	17	34	38	20	38	...	..	...	...
...	1	2	1	...	1	...	...	1	13	52	31	19	31	1	10	8	..
3	1	6	5	...	3	...	...	7	19	49	58	19	58	4	16	15	...
...	...	1	...	...	...	...	...	...	10	26	52	11	52	...	...	...	...
1	...	1	...	...	...	...	...	..	5	14	18	8	18	...	...	...	..
1	...	4	1	...	1	...	...	...	6	29	34	11	34	...	...	..	...
6	15	45	41	13	9	193	...	39	147	267	302	116	302	23	101	46	...
6	15	45	41	11	9	297	...	42	163	270	309	116	309	25	79	43	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL

CONSUMPTION, RATES

Name of district.	Country spirits. Issues in Imperial gallons. At strength of 15° U. P.	At strength of 25° U. P.	At strength of 40° U. P.	Equivalent at London proof of the total of columns, 2, 3 and 4.	Rates of duty.	Cost price per L. P. gallon of liquor.	Retail price per L. P. gallon.	Foreign liquors. Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors. Spirits in Imperial gallons London proof.	Malt liquors in Imperial gallons.	Commercial spirits. Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Karachi ...	28,456	974	26,293	40,695	15° U. P. Rs. 9 per Imperial gallon, 25° U. P. Rs. 8 per Imperial gallon and 40° U. P. Rs. 6-4-0 per Imperial gallon.	Plain of 15° U. P. Rs. 2-15-0. Plain of 25° U. P. Rs. 2-10-8. Plain of 40° U. P. Rs. 2-11-4 Flavoured of 15° U. P. Rs. 3-1-5, Flavoured of 40° U. P. Rs. 2-14-8. Extra superior flavoured 15° U. P. Rs. 3-10-10. Extra superior floured 25° U. P. Rs. 3-9-4. floured of 40° U. P. Rs. 3-13-8 and Chau Argi (Masala) 15° U. P. Rs. 3-14-9.	No fixed selling prices have been prescribed.	13,852	3,268	1 94,451	414	2.248	29	20,613	1.524
Hyderabad .	32,933	568	2,940	30,183				4,720	218	38,296	52	2,114	2	8,095	81
Nawabshah.	11,427	367	188	10,101				335	14	3,386	5	103	...	1,761	...
Thar Parkar	7,603	1,187	288	7,526				601	22	5,409	10	...	...	1,368	12
Sukkur ...	11,393	624	690	10,566				1,574	200	13,597	...	650	...	4,806	36
Larkana ...	9,697	216	154	8,496				225	24	2,664	4	...	...	1 040	...
Upper Sind Frontier.	3,303	154	114	2,992				111	4	1,292	...	...	...	403	...
Dadu ...	6,446	184	170	5,719				194	15	5,020	...	...	...	478	...
Total ...	1,11,258	4,274	30,837	1,16,278	...	...	...	21,612	3,765	2,64,115	485	5,115	31	38,564	1,653
Total of previous year.	1,35,837	...	32,365	1,34,880	...	...	...	22,709	4,507	2,79.553	495	6,338	67	38,672	1.714

RETURN IV.

OF DUTIES AND PRICES.

Opium and other drugs.																				
Issues in seers of excise opium	Retail sales in seers of other opium (e.g. Punjab grown, Punjab Hill States and Malwa).	Wholesale price of opium to retail vendors per seer.		A verage retail price of opium per seer.	Charas.					Ganja.				Bhang.						
		Cost price.	Duty.		Sales of morphia in lb. oz. grs.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.		Sales of cocaine in lb. oz. and grs.	
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34		35	
		Rs. 19-4-0 per ser	‡ Rs. 20-12-0	† Rs. 60 per seer.	lbs.oz.grs.														Lbs. oz. grs	
925	...				3 14 135	1,981	...	40	..	469	...	20		4,176	...	1-8			1 12 380	
*934																				
950	...		† Rs. 40-12-0	‡ No fixed selling prices have been prescribed (G. N. No. 4042-C./24, dated 27th August 1927).	0 8 74	1,608	...	40	...	29	...	20	No fixed selling prices have been prescribed (G. N. No. 4042-C./24, dated 27th August 1927).	14,440	...	1-8	Ghundis Rs. 4-2-8.		0 12 140	
*945																				
385	...				...	857	...	40	...	5	...	20		9,053	...	1-8			...	
*395																				
1,892	...				0 0 298	884	...	40	...	4	...	20		2,294	...	1-8			0 0 69	
*1,814																				
1,188	...				0 15 63	1,073	...	40	...	23	...	20		22,802	...	1-8			0 1 380	
*206																				
386	...				0 9 186	654	...	40	...	...	...	20		11,402	...	1-8	Bhor Rs. 2-14-8		0 0 235	
*384																				
112	...				...	192	...	40	...	...	...	20		1,955	...	1-8			...	
*113																				
278	...				...	612	...	40	...	2	...	20		5,982	...	1-8			...	
*294																				
6,116	...	...	...	...	5 15 276	7,861	...	...	...	532	...	...	...	72,104	...	...	...		2 11 244	
*6,085					...															
5,829	...	...	...	...	4 15 38½	10,179	...	..	...	554	...	...	...	70,925	...	...	...		4 3 159½	
*5,682																				

* Denotes consumption of opium.

† For desert area in the Thar Parkar district.

‡ For rest of Sind.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

IMPERIAL

Imports and Exports of excisable articles of different (*a*) on payment of duty

Description of excisable articles.	Imports.					
	Duty-paid.					
	From—		From—		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7
Charas	...	...	...	...	...	...
Bhang	...	...	...	...	...	...
Ganja	...	.	...	...	...	..
Cocaine	...	...	...	..	...	...
Morphia	..	...	...	...	...	...
Indian made Foreign Liquors.		Beer gls.	Wines gls.	Spirits gls.		
Shah Jahanpur	...	...	...	424	...	...
Nasik	...	...	...	52	...	...
Rawalpindi	..	6,192	..	...	...	...
Solon	...	138	...	272	...	...
Amritsar	...	...	...	44	...	...
European Manufacture	...	...	...	...	...	...
Punjab	...	...	...	...	...	...
Baluchistan	...	...	...	...	...	...
United Provinces	...	...	...	...	...	...
N.-W. F. Provinces	...	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Bengal	. .	...	.	.	...	...
Rajputana	..	...	...	...	...	...
Madras	...	...	..	...	...	
Khairpur Mirs	...	...	...	...	. .	...
Patiala State	...	...	–	...	...	...
Bahawalpur State	...	.	...	...		...
Ajmer	...	..	...	...	...	...
Europe	...	...	..	...	...	...
Total ...	...	6,330	...	792	...	...

RETURN IV-A.

descriptions from and to other British Indian Provinces—
and (*b*) in bond.

In bond.			Exports.								
			Duty paid.						In bond.		
From—	From.	Total	To—		To—		Total.		To—	To—	Total.
			Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
8	9	10	11	12	13	14	15	16	17	18	19
	Mds. sers. tola.										Mds. s. t.
Punjab...	197 39 63		...	...	...	...	...	...	Baluchistan.		15 20 0
..	...		...	...	...	...	...	...			...
A. Nagar	11 36 0		Bombay	Punjab	Persian Gulf	Indian States	Cawnpore.	...	...	...	...
...	...		...	2,255 grains.	875 grains	1,053 grains.	... grains.	...	...	...	...
...	...		4·8	4,614	...	810	12	...	...	...	..
...	...		...	...	..	...	...	...	..	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
..	...		Beer gls.	Wines gls.	Spirits gls.						
...	...		1,98,128	5,972	21,520	...	..	...	...	...	...
..	...		43,010	2,056	6,676	...	...	...	...	...	...
...	...		7,254	1,394	4,540	..	...	...	..	..	...
...	...		103,108	2,016	7,420	...	...	...	...	...	...
...	..		40	...	64	...	...	...	...	...	...
...	...		5,798	460	2,486	..	...	...	...	...	...
...	..		30	14	6	...	...	...	...	...	..
...	..		...	6	16	...	...	...	...	...	...
...	...		4,102	408	1,984	...	...	...	...	...	...
...	..		...	4	4	...	...	...	...	...	.
...	...		624	2	82	...	...	...	..	...	...
...	...		234	14	430	...	...	...	...	...	.
...	...		370	4	48	.	.	..	...	...	...
...	...		....	...	14	...	...	...	...	...	...
...	...		186	8	44	...	..	.	..	...	.
...	...		362,884	12,358	45,334	...	..	...	...	...	...

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Division and district.	Area in square miles.			Population (in thousands.)			Number of square				
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.			Opium.	
							Out-still area.	Distillery area.			
1	2	3		4	5		6	7		8	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
Karachi	...	75	8,531	...	264	525	...	4·69	775·55	9·38	710·92
Hyderabad	...	17·43	4,625·57	...	102	561	...	1·34	185·02	1·34	154·19
Nawabshah	...	1·50	3,888·50	...	36	461	...	0·25	194·43	0·30	134·09
Thar Parkar ...	...	1	13,636	...	14	454	...	0·33	619·82	0·33	278·29
Sukkur	...	11	5,599	...	127	497	...	0·73	311·05	0·52	199·96
Larkana	...	24	2,510	...	41	407	...	3·43	139·44	6·00	114·09
Upper Sind Frontier ...	...	3	2,112	...	16	244	...	0·75	450·86	3·00	162·46
Dadu	...	17·19	4,837·76	...	23	314	...	3·44	302·36	3·44	201·57
Total ...	...	150·12	45,739·83	...	623	3,263	...	2·18	317·64	2·50	220·97
Total of previous year...	...	150·12	45,739·83	...	623	3,263	...	2.18	302·91	2·73	212·74

RETURN V.

miles per shop.						Number of shops per 10,000 of population.				
							Country spirit.			
Ganja.		Charas.		Bhang.		Out-still area.	Distillery area.		Opium.	
9		10		11		12	13		14	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
5·77	656·23	15·00	947·69	5·77	656·23	...	0·61	0·34	0·30	0·37
1·25	149·21	2·91	578·20	1·25	149·21	..	1·27	0·45	1·27	0 53
0·30	117·83	0·30	259·23	0·30	117·83	...	1·67	0·43	1·39	0·63
0·33	487·00	0·50	802·12	0·33	487·00	...	2·14	0·48	2·14	1·08
0·50	155·53	1·00	699·87	0·50	155·53	...	1·18	0·36	1·65	0·56
3·43	55·78	6·00	358·57	3·43	55·78	...	1·71	0·44	0·98	0·54
1·50	132·00	1·50	352·00	1·50	132·00	..	2·50	0·57	0·63	0·53
3·44	166·82	4·30	691·11	3·44	166·82	...	2·17	0·51	2·17	0·76
2·11	198·01	3·85	594·02	2·11	198·01	...	1·11	0·44	0·96	0·63
2·21	189·79	4·17	564·68	2·21	189·79	...	1·11	0·46	0·88	0·66

Division and district.	Number of shops per 10,000 of population—*concld.*						Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Ganja.		Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja	Charas.	Bhang.
	15		16		17		18	19	20	21	22
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
Karachi ...	0·49	0·40	0·19	0·28	0·49	0·40	6·90	0·16	0 08	0·34	0·71
Hyderabad ...	1·37	0·55	0·59	0·14	1·37	0·55	4·51	0·14	0·004	0·24	2·18
Nawabshah ...	1·39	0·72	1·39	0·33	1·39	0·72	1·98	0·08	0·001	0·17	1·82
Thar Parkar ...	2·14	0·62	1·43	0·37	2·14	0·62	1·59	0·39	0·0009	0·19	0·49
Sukkur ...	1·73	0·72	0·87	0·16	1·73	0·72	1·69	0·19	0·004	0·17	3·65
Larkana ...	1·71	1·11	0·98	0·17	1·71	1·11	1·11	0·09	...	0·15	2·55
Upper Sind Frontier.	1·25	0·66	1·25	0·25	1·25	0·66	1·12	0·04	...	0·07	0·75
Dadu ...	2·17	0·92	1·74	0·22	2·17	0·92	1·70	0·09	0·0006	0·18	1·78
Total ...	1·14	0·71	0·63	0·24	1·14	0·71	2·90	0·16	0·01	0·20	1·86
Total of previous year.	1·09	0·74	0·58	0·25	1·09	0·74	4·36	0·15	0·01	0·26	1·83

RETURN V.—*concld.*

Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise revenue per head of population (based on column 49 of Imperial Return I).
Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
23	24	25	26	27	28	29.	30	31	32	33	34	35	36	37	38
10·71	4·40	15·11	38·63	45·17	83·80	...	...	...	15·40	8·11	23·51	...	...	...	2·48
10·65	4·47	15·12	41·00	38·52	79·52	...	...	...	5·32	4·94	10·26	...	...	...	1·18
10·74	4·79	15·53	35·99	35·66	71·65	...	...	...	4·91	3·61	8·52	...	...	...	0·56
10·95	4·16	15·11	24·75	13·04	37·79	...	...	...	10·91	7·16	18·07	...	...	...	0·60
10·52	3·55	14·07	40·18	22·18	62·36	...	...	...	3·53	2·46	5·99	...	...	...	0·67
10·68	3·75	14·43	40·84	25·10	65·94	...	...	...	3·75	2·08	5·83	...	...	...	0·40
11·01	2 85	13·86	40·41	20·49	60·90	...	...	...	5·69	2·20	7·89	...	...	...	0·26
10·63	4·10	14·73	39·46	24·79	64·25	...	...	...	4·80	3·24	8·04	...	...	...	0·50
10·71	4·27	14·98	35·21	26·68	61·89	...	...	...	5·52	3·74	9·26	...	...	...	0·99
9·58	3·93	13·51	36·16	31·27	67·43	...	...	...	4·43	3·98	8·41	...	...	...	0·93

Under column 26, the difference between the issue price to retail vendors and the cost price per seer is to be shown.
As Ganja, Charas and Bhang are sold combined, no separate Vend fee under each head is available.

(Sd.) V. T. DEHEJIA,
Superintendent of Salt and Excise in Sind.

Annual Report:

Report on the Administration of the Excise Department in Sind for the year 1938-39—

GOVERNMENT OF SIND.

REVENUE DEPARTMENT.

RESOLUTION NO. P.-31-B./39.

Sind Secretariat, Karachi, 17th January 1940.

Read Report on the Administration of the Excise Department in Sind for the year 1938-39 received from the Revenue Commissioner for Sind.

RESOLUTION.—Recorded.

2. Government are pleased to concur in the remarks of the Commissioner in the concluding paragraph of his memorandum and to direct that their thanks should be conveyed to Mr. Dehejia and his staff for the successful result of the year.

By order of His Excellency the Governor,

G. F. S. COLLINS,
Secretary to Government.

To

*The Revenue Commissioner for Sind.
*All Collectors in Sind.
*The Deputy Commissioner, Upper Sind Frontier.
*The Inspector-General of Police, Sind.
*The Secretary to His Excellency the Governor.
*The Comptroller, Sind.
*The Political and Miscellaneous Department.
*The Finance Department.
*The Home Department.
*The Government of India.
*The High Commissioner for India, London } By letter.

*With copies of reports.

KARACHI: PRINTED AT THE GOVERNMENT PRESS

ADMINISTRATION REPORT

OF THE

EXCISE DEPARTMENT IN SIND

FOR THE YEAR

1939-40

BY AUTHORITY

Price : As. 4 *or* 5 *d.*

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No. P.-31-B. (40).
GENERAL DEPARTMENT.
Office of the Revenue Commissioner for Sind.
Karachi, 28th October 1940

Subject.—*Excise Administration Report for the year* 1939-40.

MEMORANDUM—

The Revenue Commissioner for Sind has the honour to forward the Report submitted by the Deputy Commissioner of Salt and Excise on the administration of the Excise Department in Sind for the year 1939-40 and to make the following observations.

2. The special feature of the year was that the import into, export from, transport in, and possession by any person in the province of Sind of charas was completely prohibited from 1st October 1939, with the result that there will be a yearly loss of about 4½ lacs of rupees in revenue.

Country spirit.

3. The rise in the consumption of country spirit by 6,335 gallons, *i. e.*, about five per cent. was shared by all districts except Upper Sind Frontier, where there was a slight fall. It marked the beginning of the natural tendency for the consumption of other intoxicants to increase owing to the lesser imports and greater cost of foreign liquor since the beginning of the war.

Foreign liquor.

4. There was a decrease of 1,69,235 gallons in the imports by sea of fermented liquors, wines and liqueurs and an increase of 34,403 gallons in the imports of potable and non-potable spirits. Fermented liquors, wines and liqueurs were naturally the chief items in regard to decrease, since previously there were considerable imports of beer from Germany and imports on a lesser scale of port wine from the Netherlands and Portugal and of champagne from France. The decrease in consumption was 57,954 gallons of which fermented liquors contributed 56,426 gallons.

Intoxicating drugs.

5. The consumption of intoxicating drugs compares with that in the preceding two years as under:—

Year.	Bhang. seers.	Ganja. seers.	Charas. seers.
1937-38	70,925	554	10,179
1938-39	72,104	532	7,861
1939-40	61,497	1,711	1,040

The reason for the decrease in the case of bhang was the increased duty and the increase in the case of ganja was due to the abolition of charas.

6. The consumption of toddy rose from 53,147 gallons in the previous year to 61,651 gallons during the year under review. The increase is due to low selling prices owing to the abolition of the minimum selling prices during the year under report and partly to the conditions described in paragraph 3 above.

Toddy.

7. There was a very heavy decrease of 2,092 seers in the consumption of opium which fell from 6,085 seers during the preceding year to 3,993 seers during the year under review. The decrease is due chiefly to the increased selling price consequent to increase in the issue price and to the scarcity conditions in the desert area of Thar Parkar district which is a large consuming area.

Opium.

8. The gross revenue amounted to Rs. 36,95,377 as against Rs. 38,53,397 in the preceding year. The net revenue after deducting the total expenditure debitable to '8-Excise' amounted to Rs. 29,74,471 showing a decrease of Rs. 3,73,742. This decrease is chiefly due to the total prohibition of charas.

Financial.

9. The increase in the number of offences (832 as against 517) was accounted for almost entirely by the increase in hemp drugs cases from 165 to 486 cases most of which naturally related to the illicit possession and unlicensed sale of charas.

Excise crime.

10. In the Commissioner's opinion the fact that the revenue has fallen by less than four lakhs in spite of the war conditions, the further advance towards prohibition as evidenced in the raising of prices, the closing of many shops, the abolition of charas, which alone accounted for a fall of Rs. 3,08,275 and the employment of extra staff to deal with the situation occasioned by the abolition of charas, reflects great credit on the work of the Deputy Commissioner of Excise and their staff. The increased detection work involved by the abolition of charas has also been carried out with efficiency. The Commissioner is glad to observe that Mr. Jhamumal has been able to maintain the high standard of efficiency effected by his predecessor, Mr. Dahejia.

General.

(Sd.) G. F. S. COLLINS,
Revenue Commissioner for Sind.

To

The Secretary to Government,
Revenue Department.

No. 96/III/5035 of 1940-41.

Sind Salt and Excise Department.

Deputy Commissioner's Office,

Karachi, dated 19th September 1940.

From

JHAMUMAL H. GURSAHANI, Esquire,
B.A., LL.B.,
Deputy Commissioner of Salt and Excise, Sind,
Karachi.

To

THE REVENUE COMMISSIONER FOR SIND,
Karachi

Subject:—Excise Administration Report for the year 1939-40.

Sir,

I have the honour to submit the anual report on the administration of the Excise Department for the year 1939-40.

I have the honour to be,
Sir,
Your most obedient servant,

(Sd.) JHAMUMAL H. GURSAHANI,
Deputy Commissioner for Salt and Excise, Sind.

EXCISE ADMINISTRATION REPORT FOR THE YEAR *1939-40*.

1. *Personnel.*—The charge of the Department was held by Mr. V. T. Dehejia, I.C.S., from 1st April 1939 to 22nd September 1939, and by Mr. Jhamumal H. Gursahani, B.A., LL.B., from 23rd September 1939 till the end of the year.

2. *Administrative changes.*—The following were the principal changes made in the Excise Administration during the year :—

(i) The following hours of sale were fixed in the case of country liquor, foreign liquor "On" and beer shops :—

(1) *Country Liquor Shops*—

(*a*) In municipal areas, cantonments, notified areas and taluka headquarters—

10 a. m. to 1-30 p. m.
3-30 p. m. to 9-0 p. m. in winter.
10-0 p. m. in Summer.

(*b*) in other areas—

10-0 a. m. to 1-30 p. m.
3-30 p. m. to 8-0 p. m. in Winter.
9-0 p. m. in Summer.

(2) *Foreign Liquor "On" and Beer Shops*—

10-0 a. m. to 1-30 p. m.
3-30 p. m. to 9-0 p. m. in Winter
10-0 p. m. in Summer.

Note :—The mid-day closure was made compulsory throughout the Province.

(ii) The minimum selling prices fixed in the case of toddy were abolished.

(iii) The mid-day closure was also ordered in the case of toddy shops from 1-30 to 3-30 p. m.

(iv) The duty on bhang was raised from Rs. 1-8-0 to Rs. 2-0-0 per seer and the maximum selling prices in the case of retailers were revised as under :—

Bhor	..	9 pies per tola.
Ghundies	..	1 anna per tola.

(v) The duty on charas was raised from Rs. 40 to Rs. 60 per seer and the maximum selling prices of charas were abolished.

(vi) The issue price of opium was raised from Rs. 40 to Rs. 50 per seer in the desert area and from Rs. 60 to Rs. 75 per seer in the rest of Sind ; the minimum.

and maximum selling prices of opium in the desert area were consequently revised and fixed at 10 annas and 14 annas a tola respectively.

(vii) The system of rationing was applied to the opium shops in the desert area, and the ration of each shop fixed on the basis of its average consumption during the last three years.

(i—vii Government Resolution, Revenue Department, No. B.-238, dated 17th January 1939.)

(viii) The privilege for the sale of charas at the Hemp Drug shops was auctioned for the period of 6 months only.

(Government Resolution, Revenue Department, No. B.-711, dated 26th February 1939).

(ix) A form of license for sale of liquor to passengers on board the steamers plying between Bombay and Karachi was sanctioned under Government Resolution, Revenue Department, No. 196-B., dated the 20th April 1939, and the composite license fee was fixed at Rs. 25.

(x) The Collectors and the Deputy Commissioner, Upper Sind Frontier, were empowered under Government Resolution, Revenue Department, No. 825-B., dated the 27th April 1939, to issue temporary auctioneer licenses within their districts.

(xi) It was ordered that no vend (pass) fee shall be recovered on rectified spirit and absolute alcohol, in all cases, in which exemption from payment of excise duty has been granted.

(Government Resolution, Revenue Department, No. 714-B., dated 4th May 1939).

(xii) The form of license for the sale of foreign liquor at a railway refreshment room was amended so as to permit the licensees to serve liquor to *bona fide* passengers on such trains as do not carry Dining Cars, during the interval that such trains halt at the station.

(Government Resolution, Revenue Department, No 527-B., dated 4th July 1939.)

(xiii) The system of nomination to all Excise Advisory Committees in the Province, of one member to represent the consumers of liquor, sanctioned in Government Resolution, Revenue Department, No. E.-6158, dated the 12th November 1937, as an experimental measure for a period of one year was continued for the year 1939-40.

(Government Resolution, Revenue Department, No. B.-2039-(1936/316/139), dated 31st July 1939.)

(xiv) The form of Refreshment Room License was amended so as to make it convenient for the licensees to pay the fixed fee in 2 instalments instead of one, if the amount was Rs. 1,350 or over.

(Government Resolution, Revenue Department, No. 809-B., dated the 3rd August 1939).

(xv) In consequence of the increase in duty on bhang from Rs. 1-8-0 to Rs. 2 per seer the maximum rates of selling prices in the case of wholesalers were revised with effect from 1st September 1939 as under:—

Mixed bulk	.. ..	Rs. 17 per maund.
Ghundies	.. ..	Rs. 62 per maund.
Bhor ..	.. ..	Rs. 18 per maund.

(Government Resolution, Revenue Department, No. 1254-B., dated 31d August 1939).

(xvi) The designation of the Superintendent of Salt and Excise, Sind, was changed to the Superintendent of Excise, Sind, and again to the Deputy Commissioner of Salt and Excise, Sind. The designation of the Deputy Superintendents of Salt and Excise, Lower/Upper Sind, were consequently changed to the Superintendents of Salt and Excise, Lower/Upper Sind.

(Government Resolution, Revenue Department, No. 1094-B., dated 18th August 1939 and 8th November 1939).

(xvii) The sale of charas was completely prohibited with effect from the mid-night of 30th September 1939. The import into, export from, and transport in the province of Sind and the possession of charas or any preparation or admixture thereof by any person within the province of Sind was prohibited.

(Government Resolution, Revenue Department, No. 563-B., dated 21st September 1939.)

(xviii) The Assistant Collector of Salt Revenue, Suigam Range, was empowered, under section 55-A. of the Bombay Abkari Act V of 1878, to accept composition penalty to the extent of Rs. 50.

(Government Resolution, Revenue Department, No. 504-B., dated 24th October 1939.)

(xix) Rules for the manufacture in bond of essences and perfumed spirits containing spirit in the province of Sind were framed under the Revenue Commissioner for Sind's Notification No. B.-2547(1938-316-32), dated the 1st November 1939.

(xx) The license for the wholesale vend of intoxicating (hemp) drugs was amended as regards authorized hours of transactions which were fixed from 9 a. m. to 9 p. m.

(Government Resolution, Revenue Department, No. 1670-B., dated 31st January 1940.)

(xxi) The Government was pleased to decide that duty on Indian-made beer should be refunded if it is immediately on arrival found to have deteriorated and is destroyed in the presence of an Excise Officer.

(Government Resolution, Revenue Department, No. B.-(1938-316-66), dated 9th February 1940.)

(xxii) The inspection of country liquor warehouses at Karachi and Sukkur by the Huzur Mukhtiarkar was dispensed with under the Revenue Commissioner for Sinds, No. 1861-B. (40), dated the 12th February 1940.

FOREIGN LIQUOR.

Imports.

3. The following table shows the quantity of foreign liquor cleared through Karachi Customs House during the year for consumption in and outside Sind. Columns 11 to 13 of the Imperial Return IV-A show the Provinces and States to which foreign liquor was exported from Sind by Trade and Import Licensees. The quantity exported is also shown therein but this does not include the quantity exported direct from the Customs Bond.

Year.	Fermented Liquors.	Wines.	Liqueurs.	Spirits Potable.	Spirits. Non-Potable.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1937-38	6,86,947	32,339	2,544	1,17,137	40,123
1938-39	7,18,715	26,978	2,273	1,05,202	17,263
1939-40	5,52,859	24,450	1,422	1,35,958	20,910
Variation	—1,65,856	—2,528	—851	+30,756	+3,647

The decrease in the imports by Sea of fermented liquors is due to scarcity of raw materials for brewing and stoppage of exports from Germany after declaration of the war. Imports from Japan improved at the expense of both the United Kingdom and Germany.

The decrease in wines is due to less imports of Portwine from the Netherlands and Portugal and of Champagne from France. The imports of Potwine and Champagne from the United Kingdom however registered an increase.

The increase in spirits occurred under the head of Brandies and Whiskies and was due to speculative buying consequent on apprehensions of war and on enhancement of the import duty. Gin was almost wholly imported from the United Kingdom and denatured spirit from Java.

Consumption.

4. The sales at licensed shops including Clubs, Canteens, Hotels and Refreshment Rooms are shown in the Imperial Return IV in which the figures for imported and Indian-made liquor are classified separately. They do not include imports by private individuals and therefore the figures of sales can only be taken to represent the consumption approximately, but the approximation must be very close as imports by people for personal consumption are not at all common and the quantities involved are also small. Variations in the consumption are shown in the sub-joined table—

Year.	Sales.				
	Fermented Liquors Bulk Gallons.		Wines. Bulk gallons.	Potable Spirits. Proof Gallons.	
	Imported.	Indian.	Imported	Imported.	Indian.
1937-38	2,79,553	6,338	4,507	22,709	495
1938-39	2,64,115	5,115	3,765	21,612	485
1939-40	2,08,040	4,764	3,353	20,285	696
Variation	—56,075	—351	—412	—1,327	+211

The decrease in the sales of all brands of foreign liquor is due to war conditions and consequent increase in their prices.

The number of various kinds of licenses for the retail-sale of foreign liquor issued during the year was 128 (129). A detailed distribution of this will be found in the Imperial Return No III, columns 21 to 26. The license fees (including vend and assessment fees) realized, amounted to Rs. 5,20,614 (5,73,952). The number of short term licenses issued during the year for the sale of foreign liquor was 171 as against 193 in the previous year.

DENATURED SPIRIT

5. The sales of denatured spirit at the retail shops compare as under with those of the two previous years (*vide* Imperial Return No IV, column 15) :—

Year.	Gallons.
1937-38	38,672
1938-39	38,564
1939-40	39,237
Variation	+673

This is a fluctuating item and the variation is small calling for no remarks. The Collector of Customs, Karachi, reports that 6,789 gallons of denatured spirit were imported by Sea during the year (United Kingdom 209 gallons and Java 6,580 gallons)

COUNTRY LIQUOR

Manufacture and Supply

6. The following varieties of country spirits were manufactured at the Government Distillery, Kotri, and supplied by the Contractor to the Covernment at the rates shown against them :—

Kind of Country Spirit.	Rate per London Proof Gallon. Rs. a. p.
Plain	1 0 6
Ordinary Flavoured	1 2 0
Extra Superior Flavoured	1 8 6
Special (Chau-Urgi)	1 9 9

For liquor issued in sealed bottles, the following extra charges were levied :—

	Rs. a. p.
Bottling Charges for 6 quarts ..	1 0 6
Bottling charges for 12 pints ..	1 7 3

There is no other Distillery in Sind. The Distillery at Kotri worked from 1st April to 15th May, 28th July to 18th August, 25th August to 26th September and 7th October 1939 to 7th February 1940. It was closed for the following period for reasons shown against them :—

16th May to 27th July 1939 ..	For repairing and cleaning the rectifier and Analyser Section of the Still.

19th to 24th August 1939 and 27th September to 6th October 1939. . .	For cleaning the Channel to admit water into the Jack-well, due to low level of the Indus.
8th February to 31st March 1940	For cleaning the boiler and due to low water level.

The spirit was manufactured from liquid molasses imported from Jagadhri Daurala Rohna Kalan in the Punjab and from the Sugar Factory at Mohatta Nagar in the Nawabshah district in Sind. The average outturn of spirit per maund of molasses was 3.1 (3.4) gallons London Proof. The fall is attributed to less sugar contents of molasses. Extra Superior Flavoured Spirit (Masala Spirit) was as usual manufactured in the steam heated pot still and issued in sealed bottles. The total quantity of spirit manufactured during the year under report was as under :—

Kind of country spirit.	London Proof Gallon.
Plain	86,741.3
Ordinary Flavoured	9,302.3
Extra Superior Flavoured	24,653 0
Special	3,054.3
Rectified Spirit	2,651.1
Total ..	1,26,402.0

7. The spirit issued is of 15°, 25° and 40° under proof strength and is supplied to the retail licensees from the Bonded Warehouses at Karachi, Kotri and Sukkur. The Warehouse at Kotri gets its supply from the Distillery Spirit Store and not direct from the receiver as before. The two other Warehouses receive their supply under bond. The stock of spirit at the Distillery and the Warehouses on 31st March 1940 was 17,985.0 London Proof Gallons. 1,392 Bulk Gallons of rectified spirit were issued during the year from Karachi Warehouse out of which 20 gallons were issued at a concessional rate of duty to local chemists for the manufacture of spirituous medicinal and toilet preparations at their premises, 48 gallons at the full rate of duty, 139 gallons free of duty and 1,185 gallons for the manufacture in bond of medicinal and toilet preparations, perfumery and essences at the Bonded Warehouse, Karachi.

Consumption

8 There were 194 (213) licensed country spirit shops in the province during the year. 19 shops were closed as under:—

Kind of country spirit.	London Proof Gallon.
Hyderabad District	6
Thar Parkar District	2
Sukkur District	3
Larkana District	3
Upper Sind Frontier District	2
Dadu District	3
Total ..	19

It will be seen from the Imperial Return I that Country Spirit is the main source of excise revenue in this province. The following table gives comparative figures of consumption for the last three years:—

District.	1937-38.	1938-39.	1939-40.	Variation in 1938-39.
	Proof Gallons.	Proof Gallons.	Proof Gallons.	Proof Gallons.
Karachi	48,775	40,648	41,873	+1,225
Hyderabad	34,529	30,591	30,846	+255
Nawabshah	11,203	9,851	10,985	+1,134
Thar Parkar	7,823	7,432	8,804	+1,372
Sukkur	13,427	10,566	12,014	+1,448
Larkana	8,201	4,976	4,994	+18
Upper Sind Frontier ..	4,310	2,896	2,861	—35
Dadu	7,605	5,735	6,653	+918
Total ..	1,35,873	1,12,695	1,19,030	+6,335

There is an increase of 6,335 proof gallons which is shared by all the districts excepting Upper Sind Frontier which registered a decrease of 35 proof gallons only. It is principally due to the diversion of custom from foreign liquor to country spirit, owing to an increase in the prices of the former.

The following table shows consumption of country spirit per capita. The calculations are based on the census figures of 1931. Actually the total population must have increased considerably during the last 9 years and consequently the figures in the table is a little higher than the actual figure.

District.	1937-38 in drams.	1938-39 in drams.	1939-40 in drams.
	London Proof.	London Proof.	London Proof.
Karachi	3.98	3.31	3.41
Hyderabad	2.50	2.21	2.23
Nawabshah	1.08	0.95	1.06
Thar Parkar	0.80	0.76	0.90
Sukkur	1.03	0.81	0.92
Larkana	0.88	0.53	0.53
Upper Sind Frontier ...	0.80	0.54	0.53
Dadu	1.08	0.84	0.96
For the Province of Sind ..	1.68	1.39	1.47

The license fees for all the country spirit shops amounted to Rs. 5,65,521 and the still head duty was Rs. 12,53,633 The incidence of taxation per proof gallon of country spirit was 15.28 (14·98). The sale proceeds of spirits amounted to Rs. 3,56,357. out of these Rs. 1,85,139 were paid to the contractors on account of cost and bottling charges of liquor and the balance of Rs. 1,71,218 was appropriated as gain on liquor. So the total revenue realized from country spirit comes to Rs. 19,90,372 which works out to Rs. 16.72 per proof gallon.

9 *Toddy.*—Toddy was sold at Karachi, Malir, Hyderabad Sukkur and Kotri. The sales compare as under with those of the previous two years—

District.	1937-38.	1938-39.	1939-40.
	Imperial gallons.	Imperial gallons.	Imperial gallons.
Karachi	59,732	39,944	45,724
Hyderabad (Town)	11,043	8,810	10,043
Sukkur (Town)	4,032	2,882	3,875
Dadu (Kotri)	2,432	1,511	2,009
Total ..	77,239	53,147	61,651

The increase of 8,504 gallons is due to abolition of the minimum selling price of toddy which had been fixed at annas four a bottle in the year 1938-39. There was no control on its selling price which was reduced to two annas a bottle during the year under report. The increase is distributed as under :—

	Imperial gallons.
Karachi	5,780
Hyderabad	1,233
Sukkur	993
Dadu	498

The total number of trees tapped for toddy during the year was 2,066. The average yield of toddy per tree works out to 30 gallons.

10. *Opium.*—The total issues of opium from Government Treasuries amounted to 4,115 seers (6,116) whereas the consumption *i.e.*, sales at the licensed shops amounted to 3,993 seers (6,085), (*vide* Imperial Return No. IV, column 17). The decrease, which is shared by all the districts, is due to (*a*) the issue price having been raised with consequent increase in the selling price, (*b*) enhanced sale in the last month of the previous year on account of increase in the issue price from the following year and (*c*) famine conditions prevailing in the desert where opium is largely consumed. The quantity of opium used for veterinary and quasi-veterinary purposes was 272 grains

The license fees for all the opium shops amounted to Rs. 1,70,151 and the gain on sale of opium was Rs. 2,07,119 ; the incidence of taxation per seer of opium was 94.48 (61.89)

HEMP DRUGS.

11. The following statement shows the consumption of Ganja, Bhang and Charas as compared with that of the previous year (*vide* Imperial Return IV, columns 27, 31 and 23) :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1938-39	532	72,104	7,861
1939-40	1,711	61,497	1,940
Variation	+1,179	—10,607	—5,921

Increase in the rate of duty, fixation of ration, abolition of the maximum selling prices and total prohibition of the drug in the latter six months of the year are responsible for the drop in the sale of charas.

The increase in Ganja is due to this drug being used as a substitute for charas, after the prohibition of the latter.

The decrease in Bhang is due to an increase in the rate of duty and consequent increase in the maximum selling prices

The license fees for all the Hemp Drugs shops amounted to Rs. 1,56,325 and the duty was Rs. 2,80,936; the incidence of taxation per seer of Hemp Drugs was 6.71 (9.26).

DANGEROUS DRUGS.

12. The licenses for the sale of manufactured drugs by Chemists and Druggists and Approved Medical Practitioners for *bona fide* medical purposes numbered 180 as against 170 in the previous year (columns 35 to 37 of the Imperial Return No III).

The quantity of Cocaine imported during the year was 6 lbs. 7 oz. 164 grains (6 lbs. 14 oz. 87 grains). The quantity sold under licenses during the year was 1 lb. 15 oz. 107 grains (2 lbs. 11 ozs. 244 grains). The consumption varies according to the needs of the drug by the medical profession.

No case of cocaine was detected during the year under report as against 1 in the previous year. The quantity of Cocaine seized was nil as against 14 grains in the previous year.

FINANCIAL RESULTS.

13. *Revenue.*—The revenue derived from different intoxicants (Imperial Return I) is compared below with that of the previous four years:—

Head of revenue.	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.	Variation in 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other Liquor ..	5,19,638	5,29,841	5,84,459	6,12,623	5,86,090	—26,533
2. Country Spirit	14,59,156	15,96,444	18,23,236	16,88,124	21,75,511	+4,87,387
3 .Toddy	42,380	30,903	21,828	77,937	26,831	—51,106
4. Opium	4,58,693	4,81,017	5,03,181	4,95,431	4,61,192	—34,239
5. Intoxicating Drugs	6,69,962	6,83,139	6,86,869	7,45,536	4,37,261	—3,08,275
6. Fines, Forfeitures and miscellaneous.	1,82,655	2,00,209	2,29,041	2,33,746	8,492	—2,25,254
Total ..	33,32,484	35,21,553	38,48,614	38,53,397	36,93,377	—1,58,080

To be able to judge the correct revenue during the year, the following adjustments are necessary :—

Total receipts in 1939-40 ..	..	36,95,377
+Advance collection in 1938-39	..	2,64,166
+Arrears at the end of 1939-40	..	42,369
Total	..	40,01,912
—Advance collection for 1940-41	..	2,18,542
Revenue for 1939-40 ..	..	37,83,370
		+38,642*
Grand Total ..	..	38,22,012

*Amount adjusted by book transfer on account of duty on Indian made foreign liquors imported from other British Provinces and Indian States, as confirmed by the Comptroller, Sind, in his letter No. D.-III-Ex-5-1636, dated 30th March 1940.

The revenue for 1938-39 after similar adjustment comes to Rs. 39,44, 413 which shows that there was a decrease of Rs. 1,22,401 only in 1939-40.

There is a decrease under all heads excepting country spirit. The decrease under foreign liquor is due to its diminished consumption on account of high selling prices due to war conditions. The decrease noticed under toddy is due to misclassified amounts of Rs. 50,780 obtained from the license fees of country spirit and foreign liquor having been erroneously included under this head in the previous year. Excluding the misclassified amount, the decrease under toddy is very small and needs no explanation. The decreasc under opium is due to its diminished consumption on account of enhancement in the issue price and consequent increase in the selling price and also to famine conditions prevailing in the Desert area. The decrease under Intoxicating Drugs is due to the total prohibition of charas with effect from 1st October 1939. The decrease under miscellaneous item is due to the inclusion of gain on liquor, under country spirit, which was hitherto being shown under the miscellaneous head. The increase under country spirit is due to its enhanced consumption and inclusion of its sale proceeds under this head. The incidence of total excise revenue per head of population works out to Rs. 0.95 (0.99).

The total excise revenue of the province would have recorded an appreciable increase, had charas not been entirely prohibited.

EXPENDITURE.

14. The total expenditure on the Combined Salt and Excise Department during the year (*vide* Imperial Return II) exclusive of (1) Rs. 2,13,513 refunds and (2) Rs. 24,920 on account of compensation to District Local Boards was Rs. 3,48,016 (3,76,059). The share chargeable to 8-Excise amounted to Rs. 4,82,473 (3,21,897). The percentage of net expenditure to receipts was 13.1 (8.4).

Fluctuations in the expenditure under each head separately are explained below. This shows that the actual working of the Department was more economical than last year. It is necessary to emphasize this point.

	Rs.	
(1) Pay of Officers and Establishment.	—4,070	The decrease is due to the appointment of a provincial Officer in place of an I. C. S. Officer as Deputy Commissioner of Salt and Excise, Sind. The expenditure under this head would have diminished still further but for the employment of extra preventive establishment from 1st October 1939 on account of prohibition of charas.
(2) Allowance	—33	Do. do.
(3) Supplies and Services other than rewards.	—1,126	This is an item of a fluctuating nature and needs no comment.
(4) Contingencies and Special charges other than rewards.	+6,474	The increase is due to the payment of Rs. 8,200 on account of analytical charges for the examination of excise samples to the Chemical Examiner to Government. Formerly no fee was charged for this work.

(5) Rewards	+661	This is an item of fluctuating nature and calls for no remarks. But for strict economy observed in this case, the expenditure would have risen still further on account of substantial increase in number of cases detected.
(6) Cost of Opium supplied to Excise Department.	—26,469	The decrease is due to diminished issues of opium and a decrease in its cost price.
(7) Cost of country spirit paid to the distillery contractors	+1,85,139	New item introduced.
Net increase ..	+1,60,576	

RECOVERIES OF REVENUE BY COERCIVE MEASURES.

15. Coercive measures for the recovery of excise revenue were resorted to in the districts of Karachi, Hyderabad and Nawabshah. The details of the arrears outstanding and collections made during the year and the balance to be recovered are shown in columns 3, 6 and 10 respectively of the appendix E. The total amount of arrears outstanding at the beginning of the year was Rs. 41,143 out of which Rs. 5,475 only were recovered during the year under report. The net arrears recoverable at the end of the year including those of the previous year amounted to Rs. 42369 the details of which are Karachi Rs. 26,830, Hyderabad Rs. 5,175, Nawabshah Rs. 2,213, Thar Parkar Rs. 3,262, Sukkur Rs. 796 and Dadu Rs. 4,093.

NUMBER OF LICENSES.

16. It will be seen from the Imperial Return No. III that there were the following variations in the number of permanent

licenses granted for the sale of intoxicants during the year under report :—

Kind of licenses.	Increase.	Decrease.	Explanation.
1. Trade and Import..	..	1	One was not renewed at Sukkur.
2. Denatured Spirit (wholesale).	5	..	6 new licenses were granted ; 2 in Karachi, 3 in Thar Parkar and 1 in Sukkur districts ; 1 was not renewed at Larkana.
3. Country Spirit ..	..	19	19 licenses were cancelled. 6 in Hyderabad 2 in Thar Parkar, 3 in Sukkur, 3 in Larkana, 2 in Upper Sind Frontier and 3 in Dadu districts.
4. Malt Liquors ..	..	1	One license was cancelled at Hyderabad.
5. Foreign Liquor 'off'	..	1	One restricted retail 'off' license was not renewed at Karachi.
6. Hotels, Refreshment Rooms and Clubs, etc.	2	..	2 Hotels were new sanctioned and one club license was cancelled at Karachi and one club license was new sanctioned at Hyderabad.
7. Canteens ..	..	1	One license was cancelled at Karachi.
8. Rectified Spirit and medicated wines.	4	..	One medicated wine license and one rectified spirit license were cancelled in Karachi and 3 rectified spirit licenses and 3 medicated wine licenses were newly granted in Hyderabad, Sukkur districts respectively.

9. Denatured Spirit (retail).	26	..	New licenses were sanctioned, 6 in Karachi, 12 in Hyderabad, 2 in Nawabshah, 4 in Sukkur, 1 in Larkana and 2 in Dadu. One license was cancelled in the Thar Parkar district.
10. Opium	..	16	Licenses were cancelled, 1 in Karachi, 4 in Hyderabad; 2 in Nawabshah, 2 in Thar Parkar, 2 in Larkana, 1 in Sukkur, 1 in Upper Sind Frontier and 3 in Dadu districts.
11. Bhang and Ganja (retail).	..	28	Licenses were cancelled, 2 in Karachi, 2 in Thar Parkar, 2 in Sukkur, 2 in Upper Sind Frontier, 4 in Hyderabad, 4 in Nawabshah, 7 in Larkana and 5 in Dadu districts.
12. Charas	..	116	59 licenses were cancelled from 1st April and the rest from 1st October, owing to prohibition of charas.
13. D.D.-1	8	..	New licenses were sanctioned, 1 in Karachi, 2 in Hyderabad, 2 in Nawabshah, 1 in Sukkur and 2 in Larkana districts.
14. D.D.-2	12	..	New licenses were granted, 14 in Karachi, 2 in Nawabshah and 3 in Larkana districts. 7 licenses were cancelled in Hyderabad district.
15. D.D.-3	..	10	Licenses were cancelled, 1 in Karachi, 3 in Hyderabad and 6 in Sukkur districts.

2 licenses for the manufacture of perfumes and 64 licenses for the sale of essences were issued in Karachi Town during the year under report.

CULTIVATION OF HEMP DRUGS.

17. Bhang was cultivated in Deh Bubak in Sehwan taluka, as usual. The figures shown in column 5 of the appendix C—represent the area sown during the year, the produce of which will appear in the return of 1940-41. The following was the result of the previous year's sowing as compared with that of the year 1937-38:—

Year.	Area sown.	Bhang produced in maunds.	Out-turn per acre.
			Mds. Srs.
1938-39 ..	(Sown in 1937-38) 59 Acres and 27 Ghuntas ..	1,994	33—9
1939-40 ..	(Sown in 1938-39) 59 Acres and 30 Ghuntas ..	2,200	36—32

A party of six chowkidars was temporarily employed to watch the bhang cultivation. They were assisted by some Excise Staff temporarily withdrawn from other Circles, for the purpose. The cultivators also employed a few watchmen. One acre of land cultivated with bhang at the Agricultural Research Station, Sakrand, during the year 1938-39 as an experimental measure, yielded 24 maunds and 34 seers of bhang during the year under report.

18. *Hours of sale.*—The following hours of sale were fixed in the case of country spirit, Toddy and foreign liquor 'on' and Beer licenses.

(i) *Country Liquor license—*

(*a*) In municipal areas, cantonments, notified areas and taluka headquarters.

10 a.m. to 1-30 p.m.
3-30 p.m. to 9-0 p.m. in Winter.
10-0 p.m. in Summer.

(*b*) In other areas—

10-0 a.m. to 1-30 p.m.
3-30 p.m. to 8-0 p.m. in Winter.
9-0 p.m. in Summer.

(ii) *Toddy*—

10-0 a.m. to 1-30 p.m.
3-30 p.m. to 9-0 p.m. in Winter.
10-0 p.m. in Summer.

(iii) *Foreign Liquor 'On' and Beer licenses*—

10-0 a.m. to 1-30 p.m.
3-30 p.m. to 9-0 p.m. in Winter.
10-0 p.m. in Summer.

Mid-day closure (1-30 to 3-30) was ordered to be observed in the case of toddy licenses as well. There was no change in the opening and closing hours of retail hemp drugs and opium licenses. The opening and closing hours of wholesale hemp drugs depots were fixed at 9 a. m. to 9 p. m.

19. *Management of shops.*—Three hundred and two cases (273) of various breaches of license conditions were reported during the year. In 147 cases, the licensees and their agents were given the option of compounding their offences on payment of a penalty under section 55-A. of the Bombay Abkari Act and penalized under condition 19 of the Opium License and in 149 cases they were let off with a warning. 6 cases are pending disposal.

20. *Excise advisory committee.*—The number of Excise Advisory Committee during the year under report was 70. Their activities were confined to suggestions regarding changes in the number of shops, their location and restriction as to the hours of sale. Their chief recommendations were as under :—

(1) 25 U. P. Country Liquor should be continued.

(2) Country Liquor shops should be opened at 9 a.m. instead of at 10 a.m.

(3) Sale of bhang ghota at all Hemp Drugs Shops be stopped.

Proposals 1 and 3 were accepted and No. 2 rejected by Government.

21. *Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws. 10 (8) issues of excise supplement to the Sind Police Gazette were compiled and edited during the year by the Abkari Inspector, Karachi.

22. *Crime.*—The total number of cases detected during the year under report was 832 (517) of which 270 (284) related to liquors, 486 (165) to intoxicating drugs (Hemp Drugs), 30 (13) to Dangerous Drugs and 46 (55) to Opium. Full details will be found in columns 8, 14, 21 and 28 of the Appendix F.

The number of liquor cases decreased by 14 as compared with the previous year whereas those relating to Hemp Drugs and Dangerous Drugs increased from 165 to 486 and 13 to 30 respectively. The number of opium cases fell from 55 to 46. An abnormal increase in cases under hemp drugs is due to the detection of a large number of charas cases on account of total prohibition of the drug.

Illicit distillers and smugglers have become more cautious now-a-days; their operations are almost entirely driven from the houses to the field. It is difficult to locate such places and whenever they have been traced it is next to impossible to prove conscious and exclusive possession of the distilling apparatus and the contraband. The public is mostly apathetic and most reluctant to furnish true information or to render assistance in the detection of excise crime.

Out of 832 cases detected 463 ended in conviction, 221 case were compounded under section 55-A of the Bombay Abkari Act, 24 cases disposed of under the final report, 14 cases let off with a warning, 1 case withdrawn and 36 cases acquitted; 3 cases are still pending.

The total quantity of contraband opium seized in the whole province was 7 seers and 13 tolas only. Conviction for drunkenness numbered 23 (19). These cases occurred at places other than licensed premises.

23. *Assaults on Excise Officers.*—In three cases (one in Karachi Town and 2 in Hyderabad) the excise staff was assaulted and all the three cases are pending in court.

24. *Work of the Staff.*—The work of the Excise staff was on the whole satisfactory throughout the year.

25. The following statements accompany, Appendices A, A(*a*), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of population in (1) urban areas, (2) rural areas and (3) each district of the Province of Sind during the year 1939-40.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Karachi	1	263,565	38,729	7·05	325,411	3,144	0·46	588,976	41,873	3·41
2	Hyderabad ...	1	101,699	20,678	9·76	561,225	10,168	0·87	662,924	30,846	2·23
3	Nawabshah ...	2	21,337	3,566	8·02	475,275	7,419	0·75	496,612	10,985	1·06
4	Thar Parkar ...	1	10,178	1,820	8·58	457,862	6,984	0·73	468,040	8,804	0 90
5	Sukkur	2	1,26,946	8,986	3·40	496,878	3,028	0·29	623,824	12,014	0 92
6	Larkana	1	24,698	1,817	3·53	423,959	3,177	0·36	448,657	4,994	0·53
7	Upper Sind Frontier..	1	15,818	1,773	5·38	243,891	1,088	0·21	259,709	2,861	0·53
8	Dadu	1	6,662	615	4·43	330,491	6,038	0·88	337,153	6,653	0·95
	Total ... 1939-40 ...	10	5,70,903	77,984	6·56	3,314,992	41,046	0·59	3,885,895	1,19,030	1·47
	Total ... 1938-39 ...	10	5,70,903	74,541	6·27	3,314,992	38,154	0·55	3,885,895	1,12,695	1·39

JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX A (*a*).

Memorandum of Country Spirit Consumption, &c., in certain large towns during the year 1939-40.

Serial No.	Town.	Population.	Consumption of country spirit in terms of proof, 1938-39.		Actual realizations.		Total realizations, 1939-40.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Karachi ...	263,565	38,729	7·05	4,07,358	1,95,600	6,02,958
2	Hyderabad ...	101,699	20,678	9·76	2,00,456	98,625	2,99,081
3	Sukkur ...	64,964	6,462	4·77	68,410	17,300	85,710
4	Shikarpur ...	61,982	2,524	1·95	26,729	5,800	32,529
5	Larkana ...	24,698	1,817	3·53	17,863	10,500	28,363
	Total ...	516,908	70,210	6·52	7,20,816	3,27,825	10,48,641

JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX C.

Statement showing the area under Hemp Drugs Cultivation and the intoxicating drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1940:—

Name of taluka in which permitted.	Cultivation of Ganja, No. of villages in which permitted.	Cultivation of Ganja, Area cultivated.	Cultivation of Bhang, Village in which permitted.	Cultivation of Bhang, Area cultivated.	Name of the warehouse in which the drugs are lodged.	Intoxicating drugs brought on accounts during the year 1938-39. Ganja.	Bhang.	Charas.	Excess during the year. Ganja.	Bhang.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12
				A. g.		M.s.t.	Md. s. t.	M.s.t.	M.s.t.	Md. s. t.	Md. s. t.
Sehwan ...	...	...	Deh Bubak.	30 24	Bubak ...	...	2,199 27 64	...	...	18 8 8	0 0 11
					Karachi ...	...	...	...	0 3 50	...	0 3 5
Sakrand ...	...	...	Government Farm, Sakrand.	...	Hyderabad ..	...	24 34 0	...	...	...	...
					Sukkur ...	..	...	...	...	...	...
Total ...	...	...	...	30 24*	...	...	2,224 21 64†	...	0 3 50 ‡	18 8 8‡	0 3 16 ‡

Name of the warehouse in which the drugs were lodged.	Balance at the warehouses on 1st April 1939. Ganja.	Bhang.	Charas.	Drugs imported from other provinces or brought from other warehouses in the Province. Ganja.	Bhang.	Charas.	Total (columns 7 to 18). Ganja.	Bhang.	Charas.
1	13	14	15	16	17	18	19	20	21
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	157 26 75	0 35 79	...	...	4 33 25	...	2,375 22 67	5 29 85
Karachi ...	0 16 55	...	4 30 79	30 10 0	...	14 7 60	80 80 25	...	19 1 64
Hyderabad ...	..	15 38 40	2 23 63	...	...	10 85 25	...	40 32 40	13 19 8
Sukkur ...	...	...	8 32 10	...	...	4 28 65	...	...	8 20 75
Total ...	0 16 55	173 25 35	12 2 71	30 10 0	...	34 25 15	30 80 25	2,416 15 27	46 31 22

*This denotes area cultivated during 1939-40 while crop will be shown in the return of 1940-41.

†Produce of 60 acres 30 ghuntas cultivated in 1938-39 but stored during 1939-40.

‡Figures shown under head "Excess during the year" represent gain.

APPENDIX C.—*contd.*

Name of the warehouse in which the drugs were lodged.	Intoxicating drugs removed from the warehouse during the year.									
	On payment of duty by the licensed vendors in British Districts and Native States.			To other provinces or other warehousess in the Province.			Bhang seeds given to cultivators free of duty.	For destruction being useless.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	22	23	24	25	26	27	28	29	30	31
	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.	Md. s. t.
Bubak ...	...	1,600 22 40	5 18 20	...	14 0 0	...	7 39 75	...	2 4 40	0 11 15
Karachi ...	27 10 0	...	18 15 0	...	...	...	...	1 39 25	...	0 26 64
Hyderabad ...	...	39 0 0	13 12 40	..	...	...	...	...	1 32 40	1 6 48
Sukkur ...	...	...	7 39 2	...	...	...	...	...	...	0 21 73
Total ...	27 10 0	1,639 22 40	44 4 62	...	14 0 0	...	7 39 75	1 39 25†	3 37 0†	2 26 40†

Name of the warehouses in which the drugs were lodged.	Balance at the warehouse on 31st March 1940.			Warehouse Rent.	Approximate selling prices per seer, exclusive of duty.		
	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
1	32	33	34	35	36	37	38
	Md. s. t.	Md. s. t.	Md. s. t.	Rs. a. p.		Rs. a. p.	
Bubak ...	...	751 4 72	...	378 7 0	...	0 6 0	Rs. 9 to Rs. 11
Karachi ...	1 21 0	...	...	73 15 0	Rs. 3 to Rs. 5.	...	Rs. 13 to Rs. 15
Hyderabad ...	...	...	...	30 0 0	...	0 4 0	Rs. 10 0 0
Sukkur ...	...	...	...	24 1 0	...	...	Rs. 13 0 0
Total ...	1 21 0	751 4 72	...	506 0	...	...	...

† Includes depot loss.

JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX E.

Statement showing demands, collections, refunds, remissions and balances of Excise Revenue for the year 1939-40.

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8, and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1. Karachi...	14,88,284	29,069	15,17,353	13,99,233	2,239	14,01,472	89,051	...	26,830	87,163	14,88,635
2. Hyderabad	7,69,999	6,073	7,76,072	6,99,513	1,596	7,01,109	69,788	...	5,175	41,728	7,42,837
3. Nawabshah	2,75,847	2,561	2,78,408	2,56,930	348	2,57,278	18,917	...	2,213	18,681	2,76,329*
4. Thar Parkar	2,94,434	974†	2,95,408	2,66,930‡	867	2,67,797	24,353§	...	3,262	18,641	2,86,438
5. Sukkur...	4,10,000	1,291	4,11,291	3,77,863	...	3,77,863	32,632	...	796	32,173	4,10,036
6. Larkana	1,59,109	...	1,59,109	1,45,439	..	1,45,439	13,670	...	...	8,703	1,54,142
7. Upper Sind Frontier ...	52,584	...	52,584	49,134	...	49,134	3,450	...	...	4,020	53,154
8. Dadu	43,338	1,175	44,513	27,690	425	28,115	12,305**		4,093	7,433	35,548
Total ...	34,93,595	41,143	35,34,738	32,22,732	5,475	32,28,207	2,64,166	...	42,369	2,18,542	34,47,119

* Rs. 370 recovered in excess.

† Last year Rs. 2 were shown in excess. ‡This includes excess collection of Rs. 4. §The license fee for country liquor shop at Gadro amounting to Rs. 105 was recovered in advance in March 1939 but as the Government decided not to open a country liquor shop at Gadro from 1st April 1939 the amount in question was refunded to the licensee.

** The difference of Rs. 43 is on account of vend fee on foreign liquor which is not to be accounted for in advance collections.

(Sd) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX F.

Statement showing (*a*) the number of offences against the Abkari Laws in each district of the Provice of Sind, detected by Government Establishment under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs, (*b*) number of cases under the Dangerous Drugs Act and (*c*) number of cases under the Opium Act investigated during the year 1939-40 :—

Number.	District.	Cases detected (Abkari)												Total (Abkari).	Cases in which convictions were obtained.	Illegal cultivation of poppy and manufacture of opium.	Cases delected (Dangerous Drugs).				Cases detected (opium).							Quantity of contraband opium seized.
		Offences relating to liquor.						Offences relating to hemp-drugs.																				
		Illicit distillation and possession of implements, &c., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.				Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of licence.	Total (opium).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
																												S. t. gr.
1	Karachi ..	8	...	3	6	1	18	...	...	64	19		83	101	72	...	8	11	...	19	1	...	..	...	1	...	2	4 72 0
2	Hyderabad ...	17	14	9	8	...	48	13	2	98	11		124	172	103	...	...	4	...	4	6	...	...	...	...	...	6	0 1 0
3	Nawabshah ...	1	...	4	1	...	6	8	...	32	3	...	43	49	43	...	...		...	...	6	...	...	...	...	...	6	0 2 0
4	Tharparkar ...	6	...	8	1	...	15	2	2	22	2	..	28	43	35	...	...	1	...	1	17	...	1	...	...	...	18	0 8 0
5	Sukkur ...	2	97	21	1	...	121	3	..	...	118	...	121	242	63	...	...	6	...	6	4	...	5	...	.	...	9	2 3 0
6	Larkana ..	1	...	15	1	...	17	1	...	54	...	...	55	72	59	...	...	...	...	...	...	...	...	...	...	...	...	...
7	Upper Sind Frontier.	...	...	28	4	..	32	..	..	12	...	...	12	44	20	...	...	...	..	...	5	...	...	...	..	...	5	0 7 0
8	Dadu ...	5	...	6	2	...	13	...	...	...	20	...	20	33	13	...	...	.	..	...	...	..	...	...	...	...	...	...
	Total. 1939-40..	40	111	94	24	1	270	27	4	282	173	...	485	756	408*	...	8	22	...	30†	39	...	6	...	1	...	46‡	7 13 0
	Total. 1938-39..	56	72	129	28	1	284	16	6	87	58	..	165	449	233	12	..	1	...	13	49	...	4	..	2	...	55	5 19 0

* Out of the remaining 348 cases, 221 cases were compounded, 24 cases disposed of under final report, 23 cases acquitted, 14 cases left off with warning and 66 cases are pending.

† 18 cases were convicted, 7 cases acquitted, 1 case withdrawn and 4 cases are pending.

‡ 37 cases were convicted, 6 cases acquitted and 3 cases are pending.

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licences for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1939-40 :—

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their licence.
	on licensed premises.	Elsewhere.		
1	2	3	4	5
Karachi	...	23	...	...
Hyderabad	...	...	...	...
Nawabshah	...	...	...	...
Thar Parkar	...	...	...	...
Sukkur	...	...	...	...
Larkana	...	...	...	...
Upper Sind Frontier ...	...	...	...	....
Dadu	...	...	...	...
Total ... 1939-40 ...	...	23	...	...
1938-39 ...	...	19	...	...

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX H.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Province of Sind during the year 1939-40.

Name of District.	Licences for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India.									Licences for wholesale vend of spirits manufactured in Sind to the trade.			Licences for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea.					Remarks.
	Number of licences.	Spirits and fermented liquors sold thereunder.								Number of licences.	Quantity of spirit sold thereunder.		Number of licences.	To other licensed vendors.		To the public.		
		To other licensed vendors, Imported.			Beer made in India.	To the public. Imported.			Beer made in India.		To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
1. Karachi	13	11,684	75,758	4,86,614	4,690													
2. Hyderabad																		
3. Nawabshah																		
4. Thar Parkar																		
5. Sukkur													1	876				
6. Larkana																		
7. Upper Sind Frontier ...																		
8. Dadu																		
Total ... 1939-40	13	11,684	75,758	4,86,614	4,690								1	876				
Total ... 1938-39	13	14,280	70,016	5,88,838	5,254								2	746				

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX I

APPEN

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits during the

Name of District.		Foreign spirits and											
		Sold under shop licences.								Sold under hotel or dak bungalow licences.			
		On fixed fees.				On fees determined by auction.					Sales thereunder.		
		No. of licences.	Sales thereunder.			No. of licences.	Sales thereunder.			No. of licences.	Wines.	Spirits.	Beer.
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1		2	3	4	5	6	7	8	9	10	11	12	13
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karachi	I ...	55	2,764	15,453	1,17,587	10	80	2,188	30,710	8	142	498	3,092
Hyderabad	II ...	10	166	5,210	16,470	3	3	609	10,396	2	3	210	3,723
Nawabshah	III ...	3	10	387	3,064	...	...	...	...	...	...	...	...
Thar Parkar	IV ...	3	14	523	2,198	1	2	260	3,437	...	...	...	...
Sukkur	V ...	11	126	1,848	7,135	4	2	102	4,330	...	...	...	...
Larkana	VI ...	1	21	276	2,879	...	...	...	...	...	...	...	...
Upper Sind Frontier.	VII ...	1	6	117	831	1	...	...	911	...	...	...	...
Dadu	VIII ...	5	12	195	2,995	1	...	...	1,630	...	...	...	...
Total for 1939-40	...	89	3,119	24,009	1,53,159	20	87	3,159	51,414	10	145	708	6,815
Total for 1938-39	...	91	3,470	24,612	1,94,443	21	119	4,131	65,784	8	171	622	7,832

I This includes 20 foreign liquor 'OFF', 2 restricted 'OFF', 5 refreshment rooms, 5 theatre bars, 10

II This includes 5 'OFF', 2 canteens and 3 clubs.

III All are foreign liquor 'OFF'.

IV This includes 2 'OFF' and 1 club.

V This includes 6 'OFF' and 5 clubs.

VI This is an 'OFF' shop.

VII This is an 'OFF' shop.

VIII This includes 4 'OFF' and 1 club.

DIX I.

STATEMENT B.

and fermented liquors in the Province of Sind
year 1939-40.

fermented liquors..				Spirits made in India in private distilleries.							Spirits made in Out-stills.	
Sold under railway refreshment room licences.				Sold under retail vend licences.				Removed direct from distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
No. of licences.	Wines.	Spirits.	Beer.	No. of licences.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits	Spirits intended for human consumption.	No. of vendors connected with the out-still.	Quantity sold by them.
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	...	5	36									
2	...	51	591									
1	...	11	145									
1	...	2	87									
3	...	19	407									
...	..	...	...									
...	...	...	...									
1	2	7	150									
9	2	95	1,416									
9	5	97	1,171									

Canteens and 13 clubs.

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 40° U. P. Spirit and the consumption in terms of prescribed sale strengths in each British District of the Province of Sind during the year 1939-40.

Serial No.	District.	Shops licensed for the exclusive sale of 40° U. P. liquor.		Consumption.					
				1938-39.			1939-40.		
				15° U. P.	25° U. P.	40° U. P.	15° U. P.	25° U. P.	40° U. P.
1	2	3		4	5	6	7	8	9
		1938-39.	1939-40.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1	Karachi ...	...	...	28,511	882	26,254	29,681	777	26,768
2	Hyderabad...	..	...	33,522	495	2,877	32,286	503	5,044
3	Nawabshah .	...	...	11,174	325	181	12,528	103	432
4	Thar Parkar.	...	...	7,594	1,076	284	9,788	475	213
5	Sukkur ...	...	..	11,468	539	690	13,280	524	555
6	Larkana ...	...	...	5,581	204	132	5,653	147	132
7	Upper Sind Frontier.	...	...	3,238	103	112	3,150	174	87
8	Dadu ...	...	...	6,494	155	165	7,456	123	371
	Total ...	...	...	1,07,582	3,779	30,695	1,13,822	2,826	33,602

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

IMPERIAL RETURN I.

REVENUE FOR 1939-40.

[Figures in columns 2 to 43 and 47 are Gross.]

Name of District.	Country spirits.						Tari.			
	Duty on distillery spirits.	Sale proceeds of spirit.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.		Total receipts from country spirits.	Tari tree tax receipts.	Other receipts from Tari (licence fees, &c.)	*Receipts from Tari.	Total receipts from Tari.
1	2	3	4	5	6	7	8	9	10	11
Karachi	4,40,874	1,38,599	2,79,187	8,58,660	...	8,58,660	3,582	15,107	...	18,689
Hyderabad	3,23,922	59,434	1,27,712	5,11,068	...	5,11,088	548	5,198	...	5,746
Nawabshah	1,14,532	36,245	45,204	1,95,981	...	1,95,981	...	...	...	...
Thar Parkar ...	90,993	33,291	33,842	1,58,126	...	1,58,126	...	...	...	...
Sukkur	1,30,241	43,317	34,754	2,08,312	...	2 08,312	94	1,401	...	1,495
Larkana	53,104	15,054	18,543	86,701	...	86,701	...	...	...	...
Upper Sind Frontier ...	30,941	9,958	8,587	48,826	...	48,826	...	...	...	...
Dadu	69,726	20,419	17,692	1.07.837	...	1,07,837	426	475	...	901
Total ...	12,53,633	3,50.357	5,65,521	21,75,511	...	21,75,511	4,650	22,181	...	26,831
Total of previous year ..	12,06,477	...	4,81,647	16,88,124	...	16,88,124	2,567	75.370 24,590	...	77,937 27,157

Name of District.	Malt liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.	Duties on medicinal and toilet preparations containing alcohol opium, etc.		
	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Total of columns 19 and 20.
1	12	13	14	15	16	17	18	19	20	20 (a)
Karachi ...	1,600	...	1,600	...	4,43,873	4,43,873	13,22,822	21,600	4,621	26,221
Hyderabad ...	...	1,475	1,475	...	42,938	42,938	5,61,227	...	...	...
Nawabshah ...	...	...	...	...	2,529	2,529	1,98,510	...	...	...
Thar Parkar	...	...	...	...	6,679	6,679	1,64,805	...	...	...
Sukkur ...	...	3,240	3,240	...	11,181	11,181	2,24,228	71	...	71
Larkana ...	...	1,075	1,075	...	1,430	1,430	89,206	...	...	...
Upper Sind Frontier.	...	726	726	...	803	803	50,355	...	...	...
Dadu ...	...	1,676	1,676	...	2,989	2,989	1,13,403	...	...	...
Total ...	1,600	8,192	9,792	...	5,12,422	5,12,422	27,24,556	21,671	4,631	26,292
Total of previous year.	536	10,274	10,810	436	5,63,678	5,64,114	23,40,985	....	...	...

IMPERIAL RETURN I—*contd.*

Name of District.	Receipts from commercial spirits including denatured spirits and medicated wines.				Sale proceeds of excise opium.		Opium.			
	Licence fees for medicated wines.	Permits fees on denatured spirits	Licence fees for commercial spirits.	Total of columns 21, 21 (a) and 22	Cost price.	Duty.	Duty on opium other than excise opium.	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits.).	Total receipts from opium.
1	21	21 (a)	22	23	24	25	26	27	28	29
Karachi	477	27,585	721	28,783	18,849	34,075	...	54,771	...	1,07,695
Hyderabad	28	...	367	395	12,771	39,357	...	36,847	...	88,975
Nawabshah	...	...	88	88	5,985	16,148	...	13,919	...	36,052
Thar Parkar ...	25	34	25	84	30,786	38,310	...	22,955	...	82,051
Sukkur	60	7,794	36	7,890	15,221	47,335	...	23,566	...	86,122
Larkana	...	...	280	280	4,137	12,790	...	8,001	...	24,928
Upper Sind Frontier ...	...	...	38	38	1,584	4,834	...	2,989	...	9,407
Dadu	...	...	26	26	4,589	14,270	...	7,103	...	25,962
Total ...	590	35,413	1,581	37,584	83,922	2,07,119	...	1,70,151	...	4,61,198
Total of previous year ...	...	24,340	13,359	37,699	1,18,870	2,14,241	...	1,62,320	...	4,95,431

Name of District.	Hemp drugs.												
	Sale proceeds.						License fees, wholesale and retail, from						
	Ganja.		Charas.		Bhang.								
	Cost price.	Duty.	Cost price.	Duty	Cost price.	Duty.	Ganja.	Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.	License fees for the sale of Dangerous drugs.	Fines and forfeitures.
1	30	31	32	33	34	35	36	37	38	39	40	41	42	43
Karachi ...	...	32,340	...	29,240	...	10,447		47,278		...	...	1,19,305	...	1,550
Hyderabad ...	...	4,590	...	22,935	...	32,447		31,089		...	...	91,061	...	742
Nawabshah ...	...	160	...	13,747	..	12,463		14,855		...	...	41,225	...	32
Thar Parkar ...	...	...	...	10,551	..	461		9,271		...	...	20,283	...	46
Sukkur ...	...	2,510	...	13,473	..	47,107		27,131		...	..	90,221	...	885
Larkana ...	...	190	...	6,058	...	20,708		12,296		...	..	99,252	...	306
Upper Sind Frontier ...	...	...	...	2,546	...	2,125		4,268		...	...	8,939	...	172
Dadu ...	...	95	...	7,100	...	9,643		10,137		...	...	26,975	...	...
Total ...	...	39,885	...	1,05,650	...	1,35,401		1,56,325		...	...	4,37,261	..	3,733
Total of previous year.	...	25,395	...	5,05,700	...	1,13,377		3,01,064		...	...	7,45,536	...	3,401

IMPERIAL RETURN I—*concld.*

Name of District.	Government commercial undertakings to which Chapter 2 of the Account Code applies.			* Miscellaneous.	Grand total of columns 2 to 47.	Deduct from column 48.		Total net Excise Revenue in the year.
	Recoveries of investments in ...	Recoveries of indirect charges from ...	Profits from ...			Refunds.	Expenditure as per Return II.	
1	44	45	46	47*	48	49	50	51
Karachi	...	...	...	1,606	16,07,982	2,06,510	86,118	13,15,354
Hyderabad	...	...	...	437	7,42,837	435	30,046	7,12,356
Nawabshah	...	...	...	422	2,76,329	370	7,403	2,68,556
Thar Parker ...	...	...	...	528	2,67,797	603	17,058	2,50,136
Sukkur	...	...	...	619	4,10,036	5,348	22,088	3,82,600
Larkana	...	...	...	200	1,54,172	80	11,602	1,42,540
Upper Sind Frontier ...	...	...	...	164	69,075	...	10,811	58,264
Dadu	...	...	...	783	1,67,149	217	13,069	1,53,863
				4,759	36,95,377	2,13,513	1,98,195	32,88,669
							* 99,139	* 99,139
				...	...	...	† 1,85,139	† 1,85,139
Total ...	...	...	...	4,759	36,95,377	2,13,513	4,82,473	29,99,391
				...	...	...	§ 24,920	...
Total of previous year ...	...	...	...	2,30,345	38,53,397	1,58,367	3,21,897	33,73,133
				...	...	...	§ 24,920	...

* Cost of opium supplied to Excise Department.

† Cost of country spirit paid to Distillery contractor.

§ Contribution to District Local Boards (Government Resolution, Revenue Department, No. 4042-C./24, dated 12th February 1926.)

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

IMPERIAL

EXPENDITURE

Name of districts.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.		Contingencies and special charges other than rewards of.		Rewards.
			Construction and repairs of buildings.	Other charges of combined Salt and Excise Department.	Combined Salt and Excise Departments.	Conveyance of opium.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	70,224	14,765	...	4,439	14,119	93	1,615
Hyderabad	25,399	7,119	593	281	1,119	1,178	2,076
Nawabshah	6,517	2,692	...	...	4	31	507
Thar Parkar	14,419	6,874	...	...	31	283	954
Sukkur	20,362	6,008	590	181	624	107	674
Larkana	9,454	4,342	...	...	30	51	1,257
Upper Sind Frontier	8,956	4,144	...	...	21	7	677
Dadu	10,778	4,078	410	428	256	24	86
Total for the year 1939-40 ...	1,66,109	50,022	1,593	5,329	16,204	1,774	7,846
Portion of the combined expenditure chargeable to VIII—Excise.	1,31,621	38,461	1,593	4,170	14,675	1,774	5,901
Total for the year 1938-39	1,72,984	50,692	2,644	5,417	9,038	2,689	6,987
Portion of the combined expenditure chargeable to VIII—Excise.	1,35,691	38,494	2,644	4,245	7,286	2,689	5,240

N. B.—The total cost of opium supplied to the Excise Department during the year is to be shown in lump in column 8.

RETURN II.

FOR 1939-40.

Cost of opium supplied to the Excise Department.	Cost of ganja purchased.	Cost of charas purchased.	Cost of bhang purchased.	Assignments and compensations.			Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges Combined Salt and Excise Department.	Debitable to VIII Excise.
				Compensation paid to Indian States in respect of their Abkari and hemp drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise Revenue.	Compensation paid to private parties.	Investments in	Loss on		
9	10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
	...	...	...	...	..	...	...	...	1,05,255	86,118
	...	...	...	...	...	...	...	...	37,765	30,046
	...	...	...	...	...	...	...	...	9,751	7,403
	...	...	...	...	...	...	...	...	22,561	17,058
99,139	...	...	...	...	24,920*	...	...	...	28,546	22,088
	...	...	...	...	...	...	...	...	15,184	11,602
	...	...	...	...	...	...	...	...	13,805	10,811
	...	...	...	...	...	...	...	...	16,060	13,069
...	...	...	...	...	24,920*	...	...	...	2,48,877	1,98,195
									Add cost of opium ...	99,139
									Add cost of country spirit paid to distillery contractor.	1,85,139
										4,82,473
...	...	...	...	...	24,920*	...	...	...	.....	3,21,897†
...	...	...	...	...	24,920*	...	...	...	2,50,451	1,96,289
									Add cost of opium. ...	1,25,608
1,25,608	...	...	...	...	24,290*	...	...	...	.....	3,21,897

*Contribution to Local Boards is shown in lump sum, *vide* column 14. † Exclusive of the amount shown in column 14

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

IMPERIAL

SHOPS AND

Division and district.	Manufacture of liquor—Number of			Number of wholesale licences for the sale of							Number of tappers, licences.	Country liquors. Number of shops licensed for retail sale of				
	Breweries.	Government distilleries.	Private distilleries.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.		Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still-system (permanent.)	Fermented Tari.	Unfermented Tari.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Karachi	...	...	...	...	13	9	...	...	1	...	...	27	...	...	6	...
Hyderabad	...	...	...	...	...	3	...	...	2	...	...	32	...	...	1	...
Nawabshah ...	...	...	...	...	...	...	...	...	1	...	...	26	...	...	...	...
Thar Parkar... ...	...	...	...	...	...	8	...	...	...	...	...	23	...	...	...	...
Sukkur	...	...	...	...	1	3	...	...	5	...	...	30	...	...	1	...
Larkana	...	..	...	...	...	4	...	...	3	...	...	22	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	1	...	...	1	...	...	16	...	...	...	...
Dadu	..	1	...	...	...	...	...	...	...	...	...	18	...	...	1	...
Total ...	...	1	...	...	14	28	...	...	13	...	...	194	...	...	9	...
Total of previous year ...	..	1	...	...	15	23	...	...	13	...	...	213	...	...	9	...

RETURN III.

LICENCES.

Malt liquors only.	Foreign liquors. Retail licences—Number for sale of: Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines (druggists' permits).	Denatured spirits.	Number of shops licensed for retail sale of: Raw opium.	Ganja.	Charas.	Bhang.	Retail licences—Number for sale of: D. D. Form No. 1.	D. D. Form No. 2.	D. D. Form No. 3.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
														D.D. 1	D.D. 2	DD.3
...	10	22	31	10	1	170	.....	24	56	19	24	7	24	16	61	18
...	3	5	5	2	2	...	...	8	39	39	41	7	41	5	21	1
...	...	3	...	...	1	...	...	...	19	32	34	9	34	2	2	...
...	1	2	1	...	1	1	...	1	12	50	29	9	29	1	10	8
3	1	6	5	...	3	...	...	10	23	48	56	10	56	5	16	9
...	...	1	...	...	...	...	...	...	11	24	45	5	45	2	3	...
1	...	1	...	...	...	...	...	..	5	13	16	5	16	...	...	...
1	...	4	1	...	1	...	...	...	8	26	29	5	29	...	...	..
5	15	44	43	12	9	171	...	43	173	251	274	57	274	31	113	36
6	15	45	41	13	9	193	...	39	147	267	302	116	302	23	101	46

(Sd.) JHAMUMAL,
DePuty Commissioner of Salt and Excise, Sind.

IMPERIAL

CONSUMPTION, RATES

Name of district.	Country spirits. Issues in Imperial gallons: At strength of 15° U. P.	At strength of 25° U. P.	At strength of 40° U. P.	Equivalent at London proof of the total of columns, 2, 3 and 4.	Rates of duty.	Cost price per L. P. gallon of liquor.	Retail price per L. P. gallon.	Foreign liquors. Imported liquors: Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors: Spirits in Imperial gallons London proof.	Malt liquors in Imperial gallons.	Commercial spirits: Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Karachi ...	29,529	736	26,732	41,691	15° U. P. Rs. 9 per Imperial gallon. 25° U. P. Rs. 8 per Imperial gallon and 40° U. P. Rs. 6-4-0 per Imperial gallon.	Plain of 15° U. P. Rs. 2-15-0, Flavoured of 15° U. P. Rs. 3-1-5, 15° U. P. Rs. 3-10-10. Extra superior flavoured of 40° U. P. Rs. 3-13-8 and Chau Argi (Masala) 15° U. P. Rs. 3-14-9. Plain of 25° U. P. Rs. 2-10-8, Flavoured of 40° U. P. Rs. 2-14-8, Extra superior flavoured 25° U. P. Rs. 3-9-4. Plain of 40° U. P. Rs. 2-11-4	No fixed selling prices have been prescribed.	13,110	2,986	1,48,261	498	3,164	47	21,205	1,368
Hyderabad .	32,324	440	4,969	30,786				4,505	172	30,823	56	357	3	8,970	68
Nawabshah.	12,384	83	403	10,830				289	10	3,159	10	50	...	1,567	...
Thar Parkar	9,526	374	181	8,487				563	16	5,706	26	16	3	1,587	14
Sukkur ...	13,604	516	554	12,282				1,378	128	10,695	99	1,117	1	4,042	91
Larkana ...	5,574	158	107	4,921				200	21	2,879	7	...	1	994	15
Upper Sind Frontier.	3,132	178	96	2,854				88	6	1,742	...	...	...	450	...
Dadu ...	7,403	120	326	6,579				152	14	4,775	...	...	...	422	...
Total ...	1,13,476	2,605	33,368	1,18,430	...	...	...	20,285	3,353	2,08,040	696	4,764	55	39,237	1,496
Total of previous year.	1,11,258	4,274	30,837	1,16,278	...	...	...	21,612	3,765	2,64,115	485	5,115	31	38,564	1,653

RETURN IV.

OF DUTIES AND PRICES.

Opium and other drugs.																							
Issues in seers of excise opium	Retail sales, in seers of other opium (e.g. Punjab grown, Punjab Hill States and Malwa).	Wholesale price of opium to retail vendors per seer.		Average retail price of opium per seer.	Charas.					Ganja.				Bhang.					Sales of cocaine in lb. oz. and grs.		
		Cost price.	Duty.		Sales of morphia in lb. oz. grs.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.				
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34				
					lbs.oz.grs.														lbs.	oz.	grs.
723	...	Rs. 18-0-0 per seer.	† Rs. 31-10-0 ‡ Rs. 56-10-0	† Rs. 70 per seer. ‡ No fixed selling prices have been prescribed.	4 5 172	540	...	Rs. 60-0-0 per seer.	No fixed selling prices have been prescribed.	1433	...	Rs. 20-0-0 per seer.	No fixed selling prices have been prescribed.	4,430	...	Rs. 2-0-0 per seer.	Bhor Rs. 3-12-0 Ghundis Rs. 5-0-0.		1	2	227
*700																					
701	...				0 9 405	453	...			102	...			11,598	...				0	8	305
*702																					
291	...				...	209	...			21	...			8,624	...				0	0	65
*292																					
1,012	...				0 1 156	190	...			54	...			2,288	...				0	1	93
*991																					
838	...				0 12 79	249	...			82	...			18,547	...				0	1	457
*759																					
224	...				0 2 0	103	...			2	...			8,430	...				0	0	403
*217																					
85	...				...	45	...			2	...			1,916	...					...	
*84																					
251	...				...	151	...			15	...			5,664	...					...	
*248																					
4,115	...	...	...	...	5 14 332	1,940	...	...	...	1711	...	...	...	61,497	...	...	...		1	15	107
*3,993																					
6,116	...	...	...	...	5 15 276	7,861	...	...	...	532	...	...	...	72,104	...	...	...		2	11	244
*6,085																					

* Denotes consumption of opium.

† For desert area in the Thar Parkar district.

‡ For rest of Sind.

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

IMPERIAL

Imports and Exports of excisable articles of different (*a*) on payment of duty

Description of excisable articles.	Imports.					
	Duty-paid.					
	From—		From—		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7
Charas	...	...	...	...	...	...
Bhang	...	...	...	...	...	...
Ganja	...		...	...	...	..
Cocaine	...	...	...	..	...	...
Morphia	..	...	...	...	...	...
Indian made Foreign Liquors.		Beer gls.	Wines gls.	Spirits gls.		
Shah Jahanpur	...	...	...	554	...	...
Nasik	...	...	...	50	...	...
Rawalpindi	..	7,216	..	...	...	...
Solon	...	4,032	...	320	...	...
Amritsar	...	...	...	46	...	...
European Manufacture	...	...	...	...	...	...
Punjab	...	...	...	...	...	...
Baluchistan	...	...	...	...	...	...
United Provinces	...	...	...	...	...	...
N.-W. F. Provinces	...	...	...	...	...	...
Persian Gulf	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...
Rajputana	...	...	...	...	...	...
Calcutta	...	...	...	...	...	...
Khairpur Mirs	...	...	...	...	...	...
Abroad	...	...	..	...	...	...
Patiala State	...	...	...	...		...
Bahawalpur State	...	...	...	...	...	...
Afghanistan	...	...	...	...	...	...
Delhi	...	...	...	...	...	...
Gujerat	...	...	...	...	...	...
Total ...	...	11,248	...	970	...	...

RETURN IV-A.

descriptions from and to other British Indian Provinces—
and (*b*) in bond.

In bond.			Exports.								
			Duty paid.						In bond.		
From—	From.	Total	To—		To—		Total.		To—	To—	Total.
			Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
8	9	10	11	12	13	14	15	16	17	18	19
Punjab...	Mds. sers. tola 34 25 15		...	...	...	...	...	...	Bal	uchis-	Mds. s. t. 14 0 0
..	...		...	...	...	...	...	...	ta	n.	...
Ahmed Nagar	30 10 0		Punjab	United Provinces.	Persian Gulf	Baluchistan	...	...	...	...	...
...	...		2,981 grains.	...	..	...	...	...	...	...	...
...	...		5,356 grains.	9 grains	12 grains.	180 grains.	...	...	...	...	..
...	...		...	...	..	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		...	...	...	...	...	...	...	...	...
...	...		Beer gls.	Wines gls.	Spirits gls.						
...	...		1,67,364	4,606	24,904	...	..	...	...	...	...
..	...		37,226	1,964	6,126	...	...	...	...	...	...
...	...		9,842	1,764	7,370	...	...	...	..	..	...
...	...		80,958	1,554	8,544	...	...	...	...	...	...
...	...		192	...	40	...	...	...	...	...	...
...	...		5,350	310	2,938	...	...	...	...	...	...
...	..		2,814	10	100	...	...	...	...	...	..
...	...		320	30	162	...	...	...	...	...	...
...	...		8,262	446	3,076	...	...	...	...	...	...
...	...		...	10	4	...	...	...	...	...	.
...	...		1,970	...	38	...	...	...	...	...	...
...	...		1,008	...	14	...	...	...	...	...	..
...	...		64	12	150	...	...	...	...	...	...
...	...		164	...	16	...	...	...	...	...	...
...	...		48	20	54	...	..	...	...	...	...
...	...		224	...	4	.	...	...	...	..	...
...	...		34	6	8	...	...	...	...	...	...
...	...		315,840	10,732	53,548	...	...	...	...	...	...

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

IMPERIAL

Division and district.	Area in square miles.		Population (in thousands.)		Number of square			
	Distillery system		Distillery system.		Country spirit. Distillery area.		Opium.	
1	2		3		4		5	
	Urban.	Rural.	Urban.	Rural.	Urban	Rural.	Urban.	Rural.
Karachi	75	8,531	264	325	4·69	775·55	9·38	775·55
Hyderabad	17 43	4,625·57	102	561	1·34	243·65	1·34	177·91
Nawabshah	1·50	3,888·50	36	461	0·25	194·43	0·30	144·02
Thar Parkar	1	13,636	14	454	0·33	681·80	0·33	290·13
Sukkur	11	5,599	127	497	0·33	373·27	0·52	207·37
Larkana	24	2,510	41	407	6·00	139·44	12·00	114·09
Upper Sind Frontier ...	3	2,112	16	244	0 75	176·00	3·00	176·00
Dadu	17·19	4,837·76	23	314	3·44	372·14	3·44	230·37
Total ...	150·12	45,739·83	623	3,263	2·27	357·34	2·59	236·99
Total of previous year ...	150·12	45,739·83	623	3,263	2.18	317·64	2·50	220·97

RETURN V.

miles per shop.						Number of shops per 10,000 of population.					
						Country spirit.					
Ganja.		Charas.		Bhang.		Distillery area.		Opium.		Ganja.	
6		7.		8		9		10		11	
Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.
5·77	775·55	37·5	1,706·20	5·77	775·55	0·61	0·34	0·30	0·34	0·49	0·34
1·45	159·50	2·49	...	1·45	159·50	1·27	0·34	1·27	0·46	1·18	0·52
0·30	134·09	0·38	777·70	0·30	134·09	1·67	0·43	1·39	0·59	1·39	0·63
0·33	524·46	0·50	1,948·00	0·33	524·46	2·14	0·44	2·14	1·04	2·14	0·57
0·50	164·68	1·57	1.866·33	0·50	164·68	1·18	0·30	1·65	0·54	1·73	0·68
6·00	61·22	24·00	627·50	6·00	61·22	0·98	0·44	0·49	0·54	0·98	1·007
1·50	142 29	3·00	528·00	1·50	142·29	2·50	0·49	0·63	0·49	1·25	0·57
3·44	201·57	4·30	4,837·76	3·44	201·57	2·17	0·41	2·17	0·67	2·17	0·76
2·27	219·90	5·36	1,577·24	2·27	219·90	1·06	0·39	0·93	0·59	1·06	0·64
2·11	198·01	3·85	594·02	2·11	198·01	1·11	0·44	0·96	0·63	1·14	0·71

Division and district.	Number of shops per 10,000 of population—*concld.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).					Average taxation per proof gallon or seer in rupees (to two places of decimals.)		
	Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.	Country spirit (distillery area).		
										Duty.	Vend fees.	Total.
	12		13		14	15	16	17	18	19	20	21
	Urban.	Rural.	Urban.	Rural.								
Karachi ...	0·08	0·15	0·49	0·34	7·11	0·12	0·24	0·09	0·75	10·53	6·67	17·20
Hyderabad ...	0·69	...	1·18	0·52	4·55	0·11	0·02	0·07	1·75	10·50	4·14	14·64
Nawabshah ...	1·11	0·11	1·39	0·63	2·21	0·06	0·004	0·04	1·74	10·43	4·12	14·55
Thar Parkar ...	1·43	0·15	2·14	0·57	1·88	0·21	0·01	0·04	0·49	10·34	3·84	14·18
Sukkur ...	0·55	0·06	1·73	0·68	1·93	0·12	0·01	0·04	2·97	10·84	2·89	13·73
Larkana ...	0·24	0·10	0·98	1·007	1·11	0·05	0·0004	0·02	1·88	10·63	3·71	14·34
Upper Sind Frontier.	0·63	0·16	1·25	0·57	1·10	0·03	0·0008	0·02	0·74	10·57	3·00	13·57
Dadu ...	1·74	0·03	2·17	0·76	1·97	0·07	0·004	0·04	1·68	10·48	2·66	13·14
Total ...	0·45	0·09	1·06	0·64	3·06	0·10	0·04	0·05	1·58	10·53	4·75	15·28
Total of previous year.	0·63	0·24	1·14	0·71	2·90	0·16	0·01	0·20	1·86	10·71	4·27	14·98

RETURN V.—*concld.*

Average taxation per proof gallon or seer in rupees (to two places of decimals).												Average total Excise revenue per head of population (based on column 49 of Imperial Return II).
Opium.			Ganja.			Charas.			Bhang.			
Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
22	23	24	25	26	27	28	29	30	31	32	33	34
48·68	78·24	126·92	...	...	...	11·25	7·98	18·63	...	...	...	2·73
56·06	52·49	109·55	...	...	...	4·90	2·54	7·44	...	...	...	1·12
55·30	47·67	102·97	...	...	...	2·98	1·68	4·66	...	...	...	0·56
38·66	23·16	61·82	...	...	...	4·35	3·66	8·01	...	...	...	0·57
62·36	31·05	93·41	...	...	...	3·34	1·44	4·78	...	...	...	0·66
58·94	36·87	95·81	...	...	...	3·16	1·44	4·60	...	...	...	0·34
57·55	35·58	93·13	...	...	...	2·38	2·17	4·55	...	...	...	0·27
57·54	28·64	86·18	...	...	...	2·89	1·74	4·63	...	...	...	0·50
51·87	42·61	94·48	...	...	...	4·31	2·40	6·71	...	...	...	0·95
35·21	26·68	61·89	...	...	...	5·52	3·74	9·26	...	...	...	0·99

Under column 26 the difference between the issue price to retail vendors and the cost price per seer is to be shown.

As Ganja, Charas and Bhang are sold combined, no separate Vend fee under each head is available.

(Sd.) JHAMUMAL,
Deputy Commissioner of Salt and Excise, Sind.

Annual Report:

Report on the Administration of the Excise Department in Sind for the year 1939-40.

GOVERNMENT OF SIND.

REVENUE DEPARTMENT.

RESOLUTION No. P.-31-B./40.

Sind Secretariat, Karachi, 12th March 1941.

Read Report on the Administration of the Excise Department in Sind for the year 1939-40, received from the Revenue Commissioner.

RESOLUTION.—Recorded.

By order of His Excellency the Governor,

P. R. NAYAK,
Deputy Secretary to Government.

To

*The Revenue Commissioner.
*All Collectors.
*The Deputy Commissioner, Upper Sind Frontier.
*The Deputy Commissioner of Salt and Excise, Sind.
*The Inspector-General of Police, Sind.
*The Secretary to the Governor.
*The Comptroller, Sind.
*The Political and Miscellaneous Department.
*The Finance Department.
*The Home Department.
*The Government of India.
*The High Commissioner for India. } By letter.

*With copies of reports.

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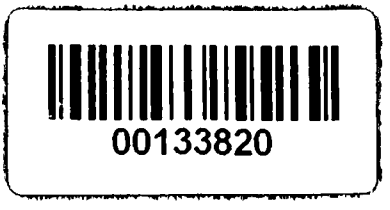
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